

CHAPTER 4

FINANCIAL MANAGEMENT AND LOGISTICS

A budget has been defined as “a statement of the financial position of an administration for a definite period of time based on estimates of expenditures during the period and proposals for financing them.” No business or activity could survive very long without planning, formulating, and adhering to some form of budget. The one source of income used to cover Command Religious Program (CRP) expenses is appropriated funds. These funds are monitored through a carefully programmed and prioritized spending plan.

APPROPRIATED FUNDS

Each year commands throughout the Navy submit their financial plan to Congress via the chain of command. Most allocations are planned for the Navy some 24 months in advance and are authorized for a controlled amount. Hence, each command within the Department of the Navy has a certain funding authorization approved by Congress each year for operations. These authorizations are known as appropriated funds and are used to buy supplies and equipment, make repairs, and cover other costs for each command.

OPERATIONS AND MAINTENANCE (NAVY) (O&M,N)

While all operations and maintenance funds are distributed from government revenue and taxes, all funds are not authorized for the same purpose. Certain authorizations are for the Army, Navy, Air Force, and Marine Corps. After each branch of service receives an authorization, the authorized amount is distributed according to the needs reflected in the various budgets submitted.

This type of appropriated fund is allocated to the Office of the Chief of Naval Operations each fiscal year and is used by each command having input to the Navy budget. (This is assuming all cumulative budgets for the entire Navy are fully funded.) The purpose of the allocation is to

provide commanders the means to maintain their units in a continuous state of operational readiness throughout the fiscal year, with a spending plan to cover needs incurred in maintaining such readiness—buying equipment, maintaining equipment, stocking supplies, and so forth.

Other branches of service submit similar budget requests for O&M dollars. These budgets are for operational and maintenance needs to maintain the armed forces in a constant state of readiness.

From this O&M allocation, the commanding officer finances command operations, including the operation of the Command Religious Program.

LOGISTIC SUPPORT OF THE COMMAND RELIGIOUS PROGRAM

Logistic support of the Command Religious Program may include, but is not limited to, the following areas:

- Contracting for music services, such as organists and choir directors
- Purchasing literature for use in the Command Religious Program
- Purchasing multimedia equipment and material for use in the Command Religious Program
- Providing equipment, transportation, printing, or other services to enable chaplains and Religious Program Specialists to perform their duties effectively
- Supporting the professional development of chaplains in short-term training courses or other training opportunities

BUDGETING

Budgeting is a forecasting process and presents a cumulative structure similar to the one shown in figures 4-1 through 4-20. Commands

**COMMAND RELIGIOUS PROGRAM
O&M,N BUDGET FY 84-87 (PROJECTED)**

DATE 11 March 1983

FISCAL YEAR	ELEMENT OF EXPENSE				TOTAL OBLIGATIONS
	SUPPLIES (T)	PURCHASED SERVICES	EQUIPMENT	TRAVEL	
1. FY 84	\$19,221.89	\$26,470.00	\$25,686.00	\$7,108.28	\$78,086.17
2. FY 85	\$17,762.04	\$32,470.00	\$ 2,946.55	\$6,316.28	\$59,494.87
3. FY 86	\$12,991.14	\$32,470.00		\$8,739.28	\$54,200.42
4. FY 87	\$12,991.14	\$32,470.00		\$8,739.28	\$54,200.42
TOTAL OBLIGATIONS					

Figure 4-1.—O&M, N Budget FY 84-87 (Projected).

**FY 84 COMMAND RELIGIOUS PROGRAM BUDGET
-APPORTIONMENT REQUIREMENTS-**

DATE 11 March 1983

EXPENSE ELEMENT	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
1. Training (Q)					
2. Printing (Y)					
3. Supplies (T)	\$ 7,319.48	\$ 3,967.47	\$ 3,967.47	\$ 3,967.47	\$19,221.89
4. Purchased Services (Q)	\$ 6,617.50	\$ 6,617.50	\$ 6,617.50	\$ 6,617.50	\$26,470.00
5. Equipment (W)	\$14,832.00	\$10,454.00			\$25,286.00
6. Travel (E)	\$ 694.00	\$ 2,787.00	\$ 2,835.28	\$ 792.00	\$ 7,108.28
7. Vehicle Rental (Q)					
TOTAL OBLIGATIONS	\$29,462.98	\$23,825.97	\$13,420.25	\$11,376.97	\$78,086.17

CODE KEY FOR EXPENSE ELEMENTS

E—TRAVEL OF MILITARY PERSONNEL
Q—PURCHASED SERVICES
T—SUPPLIES
W—EQUIPMENT (\$300.00 TO \$3,000.00)
Y—PRINTING

A—UTILIZED BY ALL FAITH GROUPS
N—NEED
P—PRORATED AMONG FAITH GROUPS
H—ALREADY ON BOARD, HOWEVER WILL NEED
TO BE REPLACED IN THE FUTURE
C—COMMAND DIRECTED EVENTS

Figure 4-2.—Apportionment requirements.

**COMMAND RELIGIOUS PROGRAM
FY84 IMPACT STATEMENTS**

IF FUNDED AT AN 80% LEVEL: PROGRAMS I, II, III, IV, V, VI, VIII, IX, and X would be fully funded. Program VII (Support Equipment) would be partially funded excluding some carpeting and support equipment.

IF FUNDED AT A 60% LEVEL: PROGRAMS I, II, III, IV, V, VI, VIII, IX, and X would be funded. Only "T" elements of Program VII (Support Equipment) would be funded. Program VII "W" elements would not be funded.

IF FUNDED AT A 40% LEVEL: PROGRAMS I, II, IX, and X would be funded. All other programs, to include Religious Education and Administration, would not be funded.

78,086.17	100%
New Projects Level: All programs listed will be funded plus the undertaking of new projects.	
72,866.05	80%
Expanded Scope Level: All programs listed below plus remainder of Program VII.	
50,834.50	60%
Enhanced Level: Programs I, II, III, IV, V, VI, VII (partial), VIII.	
34,292.51	40%
Basic Needs Level: Programs I, II, IX, X.	

Figure 4-3.—Impact statements.

FY84 PROGRAM PRIORITIZATION AND CUMULATIVE COST DATA				
PROGRAM	EXPENSE ELEMENT			CUMULATIVE COST DATA
	T	Q	W	E
I. Scheduled Worship	\$3,732.29	\$24,800.00		
II. Rites and Sacraments	1,752.23	600.00		
IX. Destructive Weather/Disaster Control	1,802.99			
X. Command Directed Events	1,605.00			
				\$34,292.51
-----40%-----				
III. Religious Education	\$3,352.01			
IV. Administration	1,805.79			
VI. Professional Development & Training				\$7,108.28
V. Maintenance & Cleaning Materials	1,250.22			
VIII. Musical Instrument Maintenance	1,070.00			
VII. Support Equipment/"T" Elements Only	1,955.69			
				\$50,834.50
-----60%-----				
VII. Support Equipment/Carpet.				
"W" Elements Only		\$13,104.00		
		3,120.00		\$63,938.05
		3,744.00		70,802.05
		2,064.00		72,866.05
-----80%-----				
				\$68,228.94

Figure 4-4.—Program prioritization and cumulative cost data.

287.197

PROGRAM I		SCHEDULED WORSHIP (SUNDAY & DAILY)		DIVINE WORSHIP/MASSES		FY86		
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES (Std)	12 hr burn; 24 hrs, 1 set	12	BOX (1)	32.02	32.02	T	N
2.	COMMUNION HOSTS, SMALL	400/service	5,600	EA	.007	39.20	T	N
3.	WINE	2 btl/service	24	CASE	35.00	70.00	T	N
4.	GRAPE JUICE	2 cans/service	24	CASE	19.20	38.40	T	N
5.	BULLETINS	400/service	24,000	HD	--	--	Y	N
6.	MUSIC SUPPORT:							
	Choir Director	52 services/ 52 rehearsals	104	EA	50.00	5,200.00	Q	N
	Organist	52 services/ 52 rehearsals	104	EA	50.00	5,200.00	Q	N
7.	FLOWERS:							
	Regular Service	52 services	52	SET (2)	20.00	520.00	Q	NPA
	Christmas	Poinsettias (12 per year)	12	EA	15.00	90.00	Q	NPA
	Easter	Lilies: (12 per year)	12	EA	15.00	90.00	Q	NPA
Estimate based on 52 regular services and 8 special services per year.								
8.	PEW BIBLES	Worship	200	EA	3.50	350.00	T	NPA
9.	ALTAR BIBLE	Worship	1	EA	315.00	315.00	T	N
10.	SEASONAL NEEDS:							
	Advent Candles	Advent	2	SET	31.20	31.20	T	NPA
	Palms	Palm Sunday	900	HD	10.00	45.00	T	NPA
	Christ Candle	Christmas	2	EA	20.00	20.00	T	NPA
	Candlelight Service Set	Christmas	2	SET	49.00	98.00	T	NPA
	Paschal Candle	Annual	2	EA	50.00	50.00	T	NPA
11.	COMMUNION CUPS	400/service	5,600	EA	.0145	81.20	T	N
12.	ALTAR LINEN:							
	Altar Cloth	Worship	4	EA	78.00	156.00	T	NPA
	Purificators	Worship	8	EA	3.50	14.00	T	NPA
	Corporals	Worship	8	EA	3.50	14.00	T	NPA
	Lavabo Towels	Worship	8	EA	2.10	8.40	T	NPA
				TOTAL COST OF THIS PROGRAM - \$12,462.42				
EXPENSE ELEMENTS:								
T - \$ 1,362.42								
Q - \$11,100.00								

287.198

Figure 4-5.-Cost data for divine worship/masses.

Estimate based on 40 regular services (Communion services).

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES (Std)	12 hr burn; 24 hrs, 1 set	12	EA	2.06	24.72	T	N
2.	COMMUNION HOSTS, (Small)	25	480	EA	.007	2.66	T	N
TOTAL COST OF THIS SERVICE - \$27.38								

EXPENSE ELEMENTS:

T - \$27.38
Q - --
Y - --

Estimate based on 52 regular services

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES	12 hr burn; 24 hrs, 1 set	12	EA	2.06	24.72	T	N
TOTAL COST OF THIS SERVICE - \$24.72								

EXPENSE ELEMENT:

T - \$24.72

287.199

Figure 4-6.-Cost data for communion services.

Estimate based on 52 regular services.

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES	12 hr burn; 24 hrs, 1 set	12	EA	2.06	24.72	T	N
2.	COMMUNION HOSTS, Small	20	1,040	EA	.007	7.28	T	N
3.	WINE	2 btl per yr.	2	CASE	35.00	5.50	T	N
4.	PEW BIBLES	Worship	25	EA	3.50	43.75	T	NPA
5.	HYMNALS (Book of Worship)	Worship	25	BX	N/C	N/C	T	NA
TOTAL COST OF THIS SERVICE - \$81.25								

Estimate based on 52 regular services.

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES	12 hr burn; 24 hrs, 1 set	12	EA	2.06	24.72	T	N
2.	COMMUNION HOSTS Small	100	1,200	EA	.007	8.40	T	N
3.	WINE	1/2 btl/service	6	CASE	35.00	16.50	T	N
4.	BULLETINS	100 per service	5,200	HD			Y	N
5.	MUSIC SUPPORT: Organist	52 services	52	EA	50.00	2,600.00	Q	N
TOTAL COST OF THIS SERVICE - \$2,649.62								

287.200

Figure 4-7.—Cost data for regular services.

ROMAN CATHOLIC: SUNDAY 0830/1130								
Estimate based on 104 Sundays, 350 weekdays, and 8 special Masses per year.								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES (Std)	12 hr burn; 48 hrs, 2 sets	70	BOX (3)	32.02	96.06	T	N
2.	COMMUNION HOSTS:							
	Large	1 per Mass	462	EA	.06	27.72	T	N
	Small	400/Sunday Masses	20,800	EA	.007	145.60	T	N
		20 Daily Masses	7,000	EA	.007	49.00	T	N
		Holy Days	900	EA	.007	6.30	T	N
3.	WINE							
	Sunday	1 btl per 2 Masses	52	CASE	35.00	143.00	T	N
	Daily	1 btl per week	52	CASE	35.00	143.00	T	N
	Holy Days	3 btls total	3	CASE	35.00	8.25	T	N
4.	BULLETINS							
	Sunday	400 per	20,800	HD				
5.	MASS CARDS	50/year	50	HD	10.00	5.00	T	N
6.	MUSIC SUPPORT:							
	Choir Dir.	52 services/ 52 rehearsals	104	EA	50.00	5,200.00	Q	N
	Organist	104 services	104	EA	50.00	5,200.00	Q	N
	Choir Music	P/C choirs	625	EA	.60	184.00	T	NPA
7.	MISSALETES	Mass	350	EA	1.48 (FOB)	518.00	T	N
8.	FLOWERS:							
	Sunday Masses	Mass	50	SET(2)	20.00	520.00	Q	NPA
	Christmas	Mass	12	EA	15.00	90.00	Q	NPA
	Easter	Mass	12	EA	15.00	90.00	Q	NPA
9.	ALTAR LINEN:							
	Altar Cloth	Worship	4	EA	78.00	156.00	T	NPA
	Purificators	Worship	8	EA	3.50	14.00	T	NPA
	Corporals	Worship	8	EA	3.50	14.00	T	NPA
	Lavabo Towels	Worship	8	EA	2.10	8.40	T	NPA
10.	SEASONAL NEEDS:							
	Advent Candles	Advent	2	SET	31.20	31.20	T	NPA
	Palms	Palm Sunday	900	HD	10.00	45.00	T	NPA
	Christ Candle	Christmas	2	EA	20.00	20.00	T	NPA
	Candlelight Service Sets	Christmas Eve	2	SET	49.00	98.00	T	NPA
	Paschal Candle	Holy Week	2	EA	50.00	50.00	T	NPA
11.	PEW BIBLE	Worship	200	EA	3.50	350.00	T	NPA
TOTAL COST THIS PROGRAM - \$13,212.53								
EXPENSE ELEMENTS:								
T - \$ 2,112.53								
Q - \$11,100.00								

Figure 4-8.—Cost data for Roman Catholic 0830/1130 services.

287.201

ROMAN CATHOLIC: SUNDAY 0630								
Estimate based on 52 regular services.								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CANDLES (Std)	12 hr burn; 48 hrs, 1 set	12	EA	2.06	24.72	T	N
2.	COMMUNION HOSTS:							
	Large	1 per Mass	52	EA	.06	3.12	T	N
	Small	20 per Mass	1,040	EA	.007	7.28	T	N
3.	WINE	2 btls per year	2	CASE	35.00	5.50	T	N
4.	PEW BIBLES	Worship	25	EA	3.50	43.75	T	NPA
5.	HYMNALS (Book of Worship)	Worship	25	BX	N/C	N/C	T	NA
						TOTAL COST THIS SERVICE - \$84.37		
EXPENSE ELEMENTS:								
T - \$84.37								

Figure 4-9.-Cost data for Roman Catholic 0630 services.

287.202

PROGRAM II: RITES AND SACRAMENTS FY84								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	FUNERALS/MEMORIAL SERVICES (P & RC)							
	Candles	12 hr burn; 48 hrs, 1 set	12	BOX(1)	32.02	32.02	T	N
	Bulletins	100/service	1,200	HD				
	Organist	12 services	12	EA	50.00	600.00	Q	NA
	Hosts (Sm)	100/service	6	EA	.007	4.20	T	N
	Hosts (Lg)	1/service	6	EA	.06	.36	T	N
2.	BAPTISMS:							
	Candles (Std)	12 hr burn; 24 hrs, 1 set		BOX(1)	32.02	32.02	T	N
	Candles (Infant)	Baptism	50	BOX(1)	1.75	82.00	T	N
	Certificates	Baptism	100	EA	1.50	150.00	T	N
3.	WEDDINGS:							
	Candles (Altar)	12 hr burn; 24 hrs, 1 set	30	BOX(1) EA	32.02	80.03 (30 candles)	T	NA
	Candles (Wed)							
	Large	24 hr burn 1 per 23 services	2	EA	13.20	26.40	T	NA
	Small	2 per service	700	BOX(1)	32.02	820.20	T	NA
	Certificates	1 per service	350	EA	1.50	525.00	T	NA
						TOTAL COST THIS PROGRAM - \$2,352.23		

Figure 4-10.-Cost data for rites and sacraments.

287.203

PROGRAM III: RELIGIOUS EDUCATION FY84						
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT
						EXPENSE ELEMENT
						CODE
	<u>3rd and 4th Grades</u>					
	Teachers' Book	2 per qtr.	8	EA	4.15	33.20
	Students' Book	15 per qtr.	60	EA	2.73	163.80
	<u>5th and 6th Grades</u>					
	Teachers' Book	2 per qtr.	8	EA	4.15	33.20
	Students' Book	12 per qtr.	48	EA	2.73	131.04
	<u>Junior High</u>					
	Teachers' Book	2 per qtr.	8	EA	5.20	41.60
	Students' Book	10 per qtr.	40	EA	2.73	109.20
	<u>Senior High</u>					
	Teachers' Book	2 per qtr.	8	EA	1.73	13.84
	Students' Book	8 per qtr.	32	EA	1.47	47.04
	<u>Adult (Single)</u>					
	Teachers' Book	2 per qtr.	8	EA	1.73	13.84
	Students' Book	30 per qtr.	120	EA	1.47	176.40
	<u>Adult (Married)</u>					
	Teachers' Book	2 per qtr.	8	EA	1.73	13.84
	Students' Book	40 per qtr.	160	EA	1.47	235.20
	Religious Education Films (Training) (Not FY 83 Item)	6 per year	6	EA	25.00	150.00

Figure 4-11.-Cost data for religious education programs.

287.204

RELIGIOUS EDUCATION

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
<u>ROMAN CATHOLIC:</u>								
<u>Confraternity of Christian Doctrine (C.C.D.)</u>								
<u>Grades K-1</u>								
	Teachers' Book	1 per year	1	EA	12.00	12.00	T	N
	Students' Book	1 per year	12	EA	5.85	70.20	T	N
	Project Book	1 per year	12	EA	2.20	26.40	T	N
<u>Grade 2</u>								
	Teachers' Book	1 per year	1	EA	12.00	12.00	T	N
	Students' Book	1 per year	12	EA	5.85	70.20	T	N
	Project Book	1 per year	12	EA	2.20	26.40	T	N
<u>Grades 3-4</u>								
	Teachers' Book	1 per year	1	EA	12.00	12.00	T	N
	Students' Book	1 per year	12	EA	5.85	70.20	T	N
	Activity Book	1 per year	12	EA	2.20	26.40	T	N
<u>Grades 5-6</u>								
	Teachers' Book	1 per year	1	EA	12.00	12.00	T	N
	Students' Book	1 per year	12	EA	5.85	70.20	T	N
	Activity Book	1 per year	12	EA	2.20	26.40	T	N
<u>Grades 7-8</u>								
	Teachers' Book	1 per year	1	EA	12.00	12.00	T	N
	Students' Book	1 per year	12	EA	5.85	70.20	T	N
	Activity Book	1 per year	12	EA	2.20	26.40	T	N
	Convert Class Books	1 per year	12	EA	3.00	36.00	T	N
	Baptismal Instruction Book	1 per year	24	EA	3.00	72.00	T	N
	Marriage Instruction Book	1 per year	60	EA	1.25	75.00	T	N
	Marriage Instruction Book	1 per year	60	EA	2.00	120.00	T	N
	Catechisms	1 per year	100	EA	1.00	100.00	T	N

287.205

Figure 4-12.-Cost data for religious education programs.

VACATION BIBLE SCHOOL (ECUMENICAL)

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
ECUMENICAL VACATION BIBLE SCHOOL								
	Examination Kit.	1 per year	1	EA	24.56	24.56	T	N
	All-School Mold	6 per year	6	EA	1.34	8.04	T	N
<u>Pre-Kindergarten</u>								
	Teachers' Book	2 per year	2	EA	4.55	9.10	T	N
	Students' Book	25 per year	25	EA	3.91	87.75	T	N
	Teaching Kit.	1 per year	1	EA	6.37	6.37	T	N
<u>Kindergarten</u>								
	Teachers' Book	2 per year	2	EA	4.55	9.10	T	N
	Students' Book	25 per year	25	EA	3.91	87.75	T	N
	Teaching Kit.	1 per year	1	EA	6.37	6.37	T	N
<u>Grades 1-2</u>								
	Teachers' Book	2 per year	2	EA	4.55	9.10	T	N
	Students' Book	25 per year	25	EA	3.91	87.75	T	N
	Teaching Kit.	1 per year	1	EA	6.37	6.37	T	N
<u>Grades 3-4</u>								
	Teachers' Book	2 per year	2	EA	4.55	9.10	T	N
	Students' Book	25 per year	25	EA	3.91	87.75	T	N
	Teaching Kit.	1 per year	1	EA	6.37	6.37	T	N
<u>Grades 5-6</u>								
	Teachers' Book	2 per year	2	EA	4.55	9.10	T	N
	Students' Book	20 per year	20	EA	3.91	78.20	T	N
	Teaching Kit.	1 per year	1	EA	6.37	6.37	T	N
<u>Grades 7-8</u>								
	Teachers' Book	2 per year	2	EA	4.55	9.10	T	N
	Students' Book	20 per year	20	EA	3.91	78.20	T	N
WOMEN OF THE CHAPEL								
	Study Book	50 per year	50	EA	2.00	100.00	T	N
MEN OF THE CHAPEL								
	Study Book	50 per year	50	EA	2.00	100.00	T	N

TOTAL COST OF THIS PROGRAM - \$3,352.01

EXPENSE ELEMENTS:

T - \$3,352.01

287.206

Figure 4-13.-Cost data for Vacation Bible School (ecumenical).

ADMINISTRATION PROGRAM VI ADMINISTRATION FY 84

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	INDEX CARDS 3" X 5" 7530002470318	Office	5	HD	.22	1.10	T	N
2.	INDEX CARDS 5" X 8" 7530002439437	Office	5	HD	.59	2.95	T	N
3.	CHALK 7510002236706	Office/Fellowship Hall	1	GR	2.34	2.34	T	N
4.	PAPER CLIPS 7510001614292	Office	5	MX	1.76	8.80	T	N
5.	LETTER BINDER CLIPS (LG) 7510002855995	Office	6	DZ	1.92	11.52	T	N
6.	ENVELOPES FRANKED 7530007675708	Office	4	BX	4.73	17.92	T	N
7.	ENVELOPES BROWN FRANKED 7530002866965	Office	4	DZ	1.92	7.68	T	N
8.	ENVELOPES PLAIN 7530002866970	Office	1	BX	4.78	4.78	T	N
9.	MEMO LONG OPNAV 5216/144A 0107LF0522320	Office	50	PD	1.00	50.00	T	N
10.	MEMO SHORT OPNAV 5216/144 0107LF7788097	Office	100	PD	.60	60.00	T	N
11.	LEGAL PADS 7530002866173	Office	12	DZ	6.86	82.32	T	N
12.	STENO PADS 7530002237939	Office	12	DZ	5.51	66.12	T	N
13.	BOND PAPER 8 1/2" X 11" 7530002900617	Office	6	RM	1.82	10.92	T	N
14.	MANIFOLD (WHITE) 7530010722537	Office	12	BX	3.64	43.68	T	N
15.	MANIFOLD (GREEN)	Office						
16.	MANIFOLD (YELLOW) 7530010722538	Office	2	BX	3.64	7.28	T	N
17.	MARKERS (BLACK)	Office	100	EA	1.50	150.00	T	N
18.	PENCIL #2 7510002865755	Office	40	DZ	.66	26.40	T	N
19.	CHINA MARKING PENCIL 7520002236672	Office	6	DZ	3.38	20.22	T	N
20.	RULER (WOOD 12") 7510001616215	Office	3	EA	.18	.54	T	N
21.	STAPLES 7510002729410	Office	5	BX	2.49	12.45	T	N
22.	TAPE, TRANSPARENT 7510005519823	Office	5	RO	1.24	6.20	T	N
23.	TAPE, PACKING 751000744952	Office	2	RO	3.48	6.96	T	N
24.	WHITE-OUT FLUID 7510010224973	Office	12	EA	.90	11.80	T	N

287.207

Figure 4-14.-Cost data for administration program.

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
25.	CORRECTION TAPE 751000341358	Office	18	EA	.21	3.48	T	N
26.	OFFICIAL FILE COPY 0197LLNF29160	Office	3	HD	1.50	4.50	T	N
27.	DD FORM REQ DUPLICATION 0102LF0008440	Office	4	PD	1.20	4.80	T	N
28.	DD FORM REQ PRINTING 0102LF0028801	Office	4	PG	9.00	36.00	T	N
29.	OPNAV 4790/36 WORK REQUEST 0107LF0479183	Office/Chapel	2	PD	1.80	3.60	T	N
30.	KLEENEX 8540002818360	Office	25	BX	.49	12.25	T	N
31.	CARBON PAPER 7530002444063	Office	1	HD	2.23	2.23	T	N
32.	MASKING TAPE 7510002666712	Office	10	RO	.50	5.00	T	N
33.	BALL-POINT PEN (BLACK) 7520010589978	Office	17	DZ	1.87	31.79	T	N
34.	RECORD BOOK 14" X 8 1/2" 7530002223524	Office	10	EA	3.22	32.20	T	N
35.	RECORD BOOK 10 1/2 X 7530002223525	Office	10	EA	1.50	15.00	T	N
36.	RECORD BOOK 8" X 5 1/2" 7530002223521	Office	10	EA	.98	9.80	T	N
37.	BINDER (SMALL) 7510002816180	Office	25	EA	1.35	42.50	T	N
38.	BINDER (LARGE) 7510002816179	Office	25	EA	2.54	63.50	T	N
39.	DD FORM 1348 REQ 0102LF0131010	Office	3	BX	17.00	51.00	T	N
40.	THUMB TACKS 7510002726888	Office	3	HD	.53	1.59	T	N
41.	1149 ORDER FORMS 0102LF0111801	Office	1	PG	9.00	9.00	T	N
42.	TYPING RIBBON 7510002852997	Office	96	EA	.94	90.24	T	N
43.	MANILA FOLDERS 7530002851732	Office	1	HD	4.16	4.16	T	N
44.	ASST COLORED MARKERS 7520009350979	Office	6	DZ	1.14	6.84	T	N
45.	LEDGER	Office	2	EA	3.00	6.00	T	N
46.	SF-63 MEMO OF CALL (7540-00-634-4018)	Office	4	PG	2.25	9.00	T	N
47.	SCISSORS 5110002550420	Office	3	EA	3.01	9.03	T	N

287.207

Figure 4-14.-Cost data for administration program—Continued.

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
48.	PAPER PLATES 9" 7530008993056	Office/ Fellowship Hall	10	PG	15.34	153.40	T	N
49.	FORKS 6" 734000221315	Office/ Fellowship Hall	10	HD	2.08	20.80	T	N
50.	SPOONS 6" 734000221317	Office/ Fellowship Hall	10	HD	1.87	18.70	T	N
51.	KNIVES 6" 734000221316	Office/ Fellowship Hall	10	HD	2.02	20.20	T	N
52.	NAPKINS 8540002857001	Office/ Fellowship Hall	3	BX	34.84	104.52	T	N
53.	CUPS 7350001623006	Office/ Fellowship Hall	7	BX	34.84	243.32	T	N
54.	EASEL 7520005797013	Office	2	EA	32.30	65.00	T	N
55.	EASEL PADS 7530006198880	Office	20	PD	3.60	72.00	T	N
TOTAL COST OF THIS PROGRAM \$1,805.79								
EXPENSE ELEMENTS:								
T - \$1,805.79								

287.207

Figure 4-14.-Cost data for administration program-Continued.

throughout the armed forces submit budgetary input, which moves through the various levels of command before the budget is finally submitted to Congress. This input usually occurs some 24 months before the affected fiscal year begins, and planning usually begins 3 years before that. For example, in FY 86 commanders are thinking about future budgets, including the FY 91 budget.

Budgeting is one of the most misunderstood and misused terms in the management vocabulary. Some managers tend to think of a budget as an assignment of money from "upstairs" that is totally inadequate to finance operations. However, managers must demonstrate inability to get the most mileage out of available resources. Unapproved budget is not an "allotment check" for them to spend as they like—CRP managers have an obligation to avoid waste and formulate a spending plan that ensures wise disbursement of appropriated funds.

PROGRAMMING

In the budgeting process for the Command Religious Program, programming is a constant and necessary ingredient for success. CRP needs are translated into programming requirements (figs. 4-1 through 4-20). These requirements are inserted as line items within the various programs making up the Command Religious Program, as depicted in figures 4-5 through 4-20.

BUDGETING ON THE MARGIN

Provisions for scheduled worship services, the administration of rites and sacraments, and command-directed activities are programs that are basic to the needs of any Command Religious Program, regardless of its scope. The bare essentials of the CRP are as follows:

- Scheduled worship services
- Pastoral counseling functions

PROGRAM V MAINTENANCE AND CLEANING MATERIALS FY 84

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	TOILET PAPER 8540005303770	Office/Fellowship Hall/Chapel	7	BX	34.43	240.24	T	N
2.	PAPER TOWELS 7920005436492	Office/Fellowship Hall/Chapel	10	BX	25.16	251.16	T	N
3.	DETERGENT SPRAY 7930003577386	Office/Fellowship Hall/Chapel	50	EA	.98	49.00	T	N
4.	FLOOR WAX 7930001415888	Office/Fellowship Hall/Chapel	10	CN	14.24	142.40	T	N
5.	FLOOR STRIPPER 7930000456923	Office/Fellowship Hall/Chapel	25	GL	1.66	41.50	T	N
6.	SPONGES 7920002402555	Office/Fellowship Hall/Chapel	50	EA	.57	28.50	T	N
7.	MOP 7920002248726	Office/Fellowship Hall/Chapel	6	EA	4.00	24.00	T	N
8.	BROOM 79200002923474	Office/Fellowship Hall/Chapel	4	EA	3.50	14.00	T	N
9.	SCOURING POWDER 7930009856902	Office/Fellowship Hall/Chapel	25	EA	.69	17.25	T	N
10.	PINE OIL 6840005843129	Office/Fellowship Hall/Chapel	25	GL	2.40	60.00	T	N
11.	FURNITURE POLISH 7930002667121	Office/Fellowship Hall/Chapel	25	EA	1.89	47.25	T	N
12.	SM PLASTIC BAGS 8105006558285	Office/Fellowship Hall/Chapel	5	BX	13.62	66.30	T	N
13.	LG PLASTIC BAGS 8105006558286	Office/Fellowship Hall/Chapel	5	BX	28.60	143.00	T	N
14.	BUFFER PAD (POLISH) 7910006853909	Office/Fellowship Hall/Chapel	5	BX	9.04	45.20	T	N
15.	BUFFER PAD (STRIP) 7920001516120	Office/Fellowship Hall/Chapel	6	PK	5.82	34.92	T	N
16.	DEODORANT/AIR 6840007216055	Office/Fellowship Hall/Chapel	12	CN	.73	8.76	T	N
17.	TOILET SOAP 85200053162184	Office/Fellowship Hall/Chapel	50	BR	.25	12.50	T	N
18.	DEODORANT/TOILET 6840002466438	Office/Fellowship Hall/Chapel	12	CN	2.02	24.24	T	N

TOTAL COST THIS PROGRAM - \$1,250.22

EXPENSE ELEMENT:
T - \$1,250.22

287.208

Figure 4-15.—Cost data for maintenance and cleaning materials.

PROGRAM VI PROFESSIONAL DEVELOPMENT AND TRAINING FY 84

NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	CHIEF OF CHAPLAINS PROFESSIONAL DEVELOPMENT COURSE (NORFOLK) -A	Professional Development	2 per yr.	EA	694.00	\$1,388.00	E	N
2.	CHIEF OF CHAPLAINS PROFESSIONAL DEVELOPMENT COURSE (JACKSONVILLE) -A	Professional Development	3 per yr.	EA	529.00	1,587.00	E	N
3.	RELIGIOUS PROGRAM SPECIALIST "C" SCHOOL -A	Qualification for Advancement	1	EA	341.28	341.28	E	N
4.	SITE VISIT, MCB CAMP PENDLETON, RELIGIOUS EDUCATION DEVELOPMENT -A CENTER	Site Evaluation/ Preparation for Establishment of Religious Education Development Center	1	EA	792.00	792.00	E	N
5.	DENOMINATIONAL ANNUAL CONFERENCE -B	Ecclesiastical Requirement	5 per year	EA	600.00	3,000.00	E	N

(NOTE: All costs are estimates.)

EXPENSE ELEMENTS:

E - \$7,108.28

TOTAL COST OF THIS PROGRAM - \$7,108.28

287.209

Figure 4-16.—Cost data for professional development and training.

- Administration of rites and sacraments to assigned personnel, their dependents, and other authorized persons

- Participation in command-directed activities

After these line items are translated into apportionment requirements, they form the various programs in the budget. After these program requirements are developed, they will be prioritized (figs. 4-3 and 4-4). Each program now has a "pricetag."

Prioritizing

Prioritizing is simply listing "costed" programs in inverse order of need (fig. 4-3). Managers of the Command Religious Program must determine what dollar amount is essential to fund the basic-needs program(s). This dollar figure is placed at the left margin above the

complete program. This program and all programs below can be funded by that amount.

Then there exists a higher dollar amount which, if approved, would allow the managers of the Command Religious Program to provide more programs. This is known as an enhanced level of funding, and includes programs that are still classified as needs but are above the category of basic-level needs.

There exists still another level of funding (fig. 4-3) that would serve to expand the scope of the Command Religious Program to include many aspects of religious education, ministry, support, and services. These programs would be classified as essential to a streamlined program that would expand the scope of the Command Religious Program in some desirable directions.

Percentages

When budgeting on the margin, managers should total the cost of all programs, regardless

PROGRAM VII SUPPORT EQUIPMENT FY84 (MAJOR REQUIREMENT)								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	BAPTISMAL FONT	Sacrament	1	EA	15.69	15.69	T	NA
2.	PIANO (SM GRAND)	Worship	1	EA	7,200.00	7,200.00		NA
3.	CARPET	Worship	546 Sq. Yds.	Sq. Yd.	24.00	13,104.00	W	NA
4.	CARPET	Worship	86 Sq. Yds.	Sq. Yd.	24.00	2,064.00	W	NA
5.	CARPET	Worship	130 Sq. Yds.	Sq. Yd.	24.00	3,120.00	W	NA
6.	CARPET/OFFICE	Office	156 Sq. Yds.	Sq. Yd.	24.00	3,744.00	W	NA
7.	DESK (7110002626693)	Office	1	EA	673.00	673.00	W	N
8.	DESK (7110009580779)	Office	2	EA	475.00	950.00	W	N
9.	DESK (RP) (7110001431038)	Office	3	EA	258.00	774.00	T	N
10.	DESK ATTACHMENT (7110005978014)	Office	3	EA	74.00	222.00	T	N
11.	CREDENZA (7110008330486)	Office	1	EA	371.00	371.00	W	N
12.	CREDENZA (7110007625513)	Office	1	EA	309.00	309.00	W	N
13.	CHAIR (7110009647516)	Office	1	EA	183.00	183.00	T	N
14.	CHAIR (7110009575419)	Office	3	EA	117.00	351.00	W	N
15.	FILING CABINET (2/7110001491637)	Office	1	EA	163.00	163.00	T	N
16.	FILING CABINET (2/7110001491668)	Office	1	EA	252.00	252.00	T	N
17.	BOOKSHELF (7110009735127)	Office	2	EA	173.00	346.00	T	N
18.	DRAPES	Office	25 Sq. Yds.	Sq. Yd.	24.00	600.00	W	N
TOTAL COST OF THIS PROGRAM - \$27,241.69								
EXPENSE ELEMENT:								
W - \$25,686.00								
T - \$ 1,955.69								

Figure 4-17.—Cost data for support equipment.

287.210

PROGRAM VIII MUSICAL INSTRUMENT MAINTENANCE FY84								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	PIPE ORGAN (1)	Tuning	1	EA	470.00	470.00	Q	NA
2.	ELECTRIC ORGAN (3)	Tuning	6	EA	50.00	300.00	Q	NA
3.	PIANOS (3)	Tuning	6	EA	50.00	300.00	Q	NA
TOTAL COST OF THIS PROGRAM - \$1,070.00								
EXPENSE ELEMENT:								
Q - \$1,070.00								

287.211

Figure 4-19.—Cost data for musical instrument maintenance.

PROGRAM IX: DESTRUCTIVE WEATHER/DISASTER CONTROL (DCE-11) FY84								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	COMBAT KIT (CATHOLIC) 9925-00-926-5206	Disaster Control	2	EA	459.59	919.18	T	N
2.	COMBAT KIT (PROTESTANT) 9925-00-926-5205	Disaster Control	2	EA	351.89	703.78	T	N
3.	WINE	Disaster Control	4	EA	1.45	5.83	T	N
4.	SMALL HOST	Disaster Control	500	EA	.007	3.50	T	N
5.	LARGE HOST	Disaster Control	50	EA	.06	3.00	T	N
6.	GRAPE JUICE	Disaster Control	4	EA	.80	3.20	T	N
7.	ROSARIES	Disaster Control	500	EA	NC	NC	T	N
8.	NEW TESTAMENTS	Disaster Control	100	EA	1.50	150.00	T	N
9.	JEWISH PRAYER BOOKS 0506LP2520000	Disaster Control	12	EA	NC	NC	T	N
10.	WEEKDAY MISSALS (Complete Edition)	Disaster Control	2	EA	7.25	14.50	T	N
TOTAL COST OF THIS PROGRAM - \$1,802.99								
EXPENSE ELEMENT:								
T - \$1,802.99								

287.212

Figure 4-19.-Cost data for disaster control.

PROGRAM X: COMMAND-DIRECTED EVENTS FY84								
NO.	ITEM	UTILIZATION	QUANTITY	UNIT OF ISSUE	COST PER UNIT	AMOUNT	EXPENSE ELEMENT	CODE
1.	GOSPEL SOUL CHILDREN'S CHOIR	Dr. Martin L. King, Jr. Birthday Celebration	1	1	\$1,450.00	\$1,450.00	T	CN
2.	SPECIAL CHILDREN'S CHRISTMAS PARTY	Feeding	1	1	155.00	155.00	T	CN
TOTAL COST OF THIS PROGRAM - \$1,605.00								
EXPENSE ELEMENT:								
T - \$1,605.00								

287.213

Figure 4-20.—Cost data for command-directed events.

of the level they may fall under (fig. 4-3). In effect, CRP managers are saying, "If the CRP budget is approved only at the 40 percent level, these programs will be funded, but the others will not. A 60 percent approval will provide those programs plus programs ... and so on.

IMPLEMENTING THE SPENDING PLAN

The CRP budget (spending plan) should be completed and presented to the commanding officer before the required submission date. Early submission will be an advantage in the following ways.

- It gives the commanding officer time to review the material before, or along with, the budget submissions of other departments. The CRP is in direct competition with other departments for allocated resources.

- It gives the chaplain and leading RP sufficient time in case further planning/programming is required.

LINE-ITEM INPUT TO THE BUDGET

The best place to start budget calculations is at \$0. The CRP or RP1, the chaplain, the Chapel

Council President, and other budget planners should then make their input to the budgetary process. For example, a council member concerned with religious education may be asked to present a budget estimate for the funding of religious education material for the fiscal year. Likewise, the RP who is serving as supply petty officer may be asked to provide a figure for supplies for the fiscal year. These requests are translated into line items. Guidance for this portion of the budgeting process is found in the *Command Religious Program Planning Guide*. Figure 4-21 shows the cover page from the *Command Religious Program Planning Guide*. This publication is available from the chaplain Resource Board in Norfolk, Virginia.

EXPENSE ELEMENTS

Each expense element should be reconsidered individually when the budget is being planned. When line items are being planned, each calculation coded under an expense element should be estimated as closely as possible. For example, including a lump sum of \$500 for temporary duty travel (TDY travel) will not suffice. The RPC or RP1 should check with the travel section of the local disbursing office to ascertain the current rates allowed for TDY travel, per diem, and related expenses.

Most line items in the CRP budget can be categorized by the listing of expense elements

COMMAND RELIGIOUS PROGRAM



PLANNING GUIDE

287.214

Figure 4-21.—Cover page from Command Religious Program Planning Guide.

in figure 4-22. The leading RPC or RP1 should check with the comptroller to ensure that the expense elements and budget line items have been coded correctly. A comparison with the previous FY budget and the 30 September inventory will be most helpful.

HELPFUL REFERENCE SOURCES

When the chaplain, the RP staff, and other budget planners begin formulating the budget, the RPC and RP1 should ensure that all major reference sources are readily available. These sources should include, but are not limited to, the following:

1. Budgets for previous fiscal years
2. Command operating schedule (if applicable)
3. Auditor's reports
4. Schedules of days of religious observance
5. Calendars
6. NAVPERS 15992
7. NAVCOMPTMAN
8. GSA Supply Catalog
9. GSA Furniture Catalog
10. GSA Industrial Products Catalog
11. GSA Office Products Catalog
12. GSA Tools Catalog
13. Ecclesiastical supply catalogs
14. NAVSUP P-437 (if applicable)
15. NAVSUP P-409
16. NAVSUP P-485 (if applicable)

17. Defense Logistics Agency Cataloging Handbook
18. NAVFAC P-80
19. Navy Interest Identification List (procured by local supply officer)
20. Table of Allowances (procured by local supply officer)
21. TA411, Parts A & B (procured by local supply officer)
22. Management Listing—C Basic (procured by local supply officer)
23. Julian date calendar
24. Reports of inventory
25. Budget line items listing
26. Budgeted expense elements
27. Departmental budget inputs
28. Accumulated statistical data on religious services
29. Construction proposals (if any)
30. Marine Corps Order P1700.8 (if applicable)
31. Marine Corps Bulletin 7100 (series) (if applicable)

JUSTIFICATION OF THE BUDGET

Once all programming has been completed, a written justification of each program item must accompany the budget as it moves toward approval.

A simple request, or a statement such as "The Command Religious Program needs _____," is not sufficient justification for an item. The need

ITEM	CODED EXPENSE ELEMENT (EE)
TDY TRAVEL	EE-E
TDY PER DIEM	EE-E
CONTRACT SERVICES	EE-Q
SUPPLIES (STOCK/NONSTOCK FUND)	EE-T
EQUIPMENT	EE-W
CUSTODIAL SERVICES	EE-Q
RENTS	EE-M
FACILITY EQUIPMENT	EE-Q
MINOR CONSTRUCTION	EE-Q
PRINTING	EE-Y

287.215

Figure 4-22.—Listing of coded expense elements used most often by the Command Religious Program budget planners.

for the item must be established by submitting the following information:

- Status of the CRP before budget submission
- Desired CRP goal supported by a budget item
- A negative impact statement indicating the potential adverse effect on the CRP and command personnel if the budget item is disapproved

BUDGET APPROVAL

After the CRP budget has been approved by the commanding officer, it becomes a part of the command budget. The command budget is then forwarded to the reporting senior of the commanding officer, where it is placed with the budgets of all other reporting commands. The budgets are then forwarded to the next higher level of command, where the process is repeated. Eventually all Navy budgets reach the Office of the Chief of Naval Operations, where they are compiled, labeled as Operations and Maintenance (O&M) budgets for the Department of the Navy, and presented to Congress. Figure 4-23 shows the

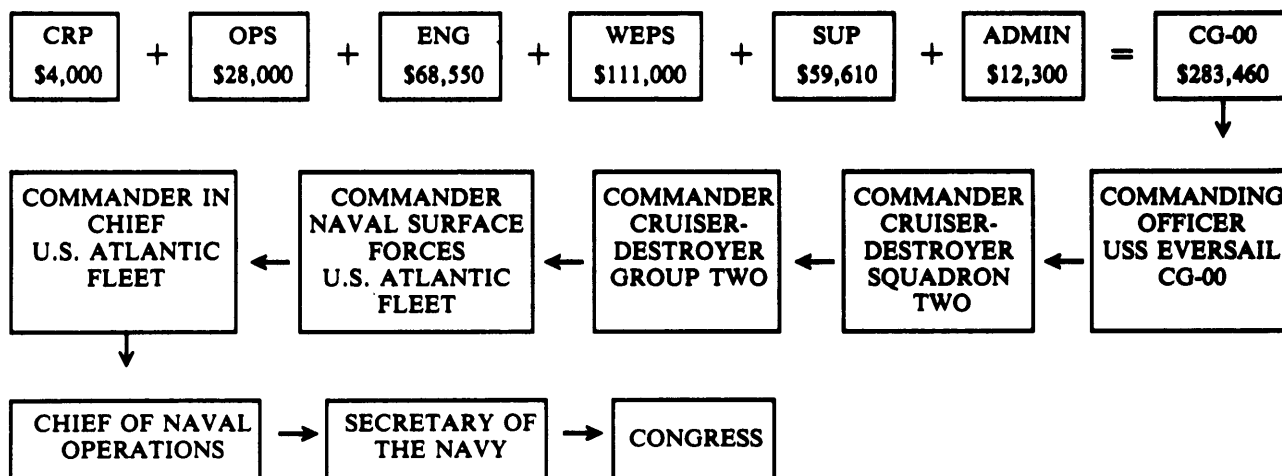
itinerary of a CRP budget for a fictitious Atlantic Fleet unit. It should be noted that a budget can be disapproved at any level before the final budget is submitted to Congress. If Congress approves the budget, funds are released to commanding officers to finance command operations according to departmental budgets as they have been presented,

It should be emphasized that while all commands conduct financial operations according to prescribed regulations, certain procedures may vary from command to command. This may be due to personnel assignments, command mission, or other factors.

BUDGET MANAGEMENT

Management of the budget generally encompasses two elements: effectiveness and efficiency. Management of the budget should be effective in that planned goals of the Command Religious Program are met while remaining within budget constraints. Management of public funds entrusted to CRP managers must also be efficient. This is accomplished by the use of a frugal spending plan. Managers should always be on guard against unexpected expenses.

BUDGET ITINERARY OF USS EVERSAIL (CG-00)



287.216

Figure 4-23.—Budget itinerary of USS Eversail.

NONAPPROPRIATED FUNDS

American religious traditions normally include the concept of stewardship of money as an aspect of religious life. Voluntary contributions are a customary part of religious worship. Such contributions from Navy and Marine Corps chapel groups are known as the religious offerings fund. This fund is used for projects of a religious or humanitarian nature which are deemed important to the contributing group.

RELIGIOUS OFFERINGS FUNDS

Religious offerings funds are nonappropriated funds established by, and administered under the authority of, the commanding officer. When a Command Religious Program serves two or more commands located at a single installation, the fund will be consolidated and administered under the authority of the “housekeeping” command. There may be some exceptions to this rule. For example, CB units that deploy maybe authorized to maintain their own accounts.

Except for specific recommendations for disbursements from the chapel council, the religious offerings fund is not thought of in terms of the budgeting process (as is the case of appropriated funds). There are several reasons for this.

- The religious offerings fund is a non-appropriated fund.
- The fund consists primarily of voluntary contributions.
- Appropriated funds are never to be supplemented by the religious offerings fund.
- Unlike appropriated funds, the amount of the religious offerings fund is not fixed, but varies with receipts.

However, as in the case of appropriated funds, there should be a spending plan for the religious offerings fund that is approved by the commanding officer via the command chaplain and executed by managers of the Command Religious Program.

SOURCES OF REVENUE

The major source of revenue for the religious offerings fund is from voluntary offerings and contributions received at religious services. Other sources of income are the following:

- Designated contributions from individuals or organizations for the support of religious programs, projects, or charitable causes
- Proceeds from the authorized sale of property purchased with the religious offerings fund
- Grants from the Chief of Chaplains Fund or other nonappropriated funds

Whenever offerings are received at religious services, they are counted and recorded on a Religious Offerings Fund Receipt Voucher as shown in figure 4-24.

Faith Group Subaccounts

As previously stated, only one consolidated religious offerings fund is permitted at an installation. However, the commanding officer may authorize maintenance of separate subaccounts within the fund when different faith groups—Roman Catholic, Protestant, Jewish, or others—are authorized to hold religious services and contribute to the religious offerings fund.

Petty Cash Fund

A petty cash fund may be authorized by the commanding officer in the amount of \$50 for small miscellaneous expenditures. Any single disbursement from the fund cannot exceed the amount determined by the commanding officer—usually \$25. The religious offerings fund administrator is responsible for maintaining the petty cash fund. Recordkeeping duties should be performed by a junior RP who serves as the religious offerings fund accountant. Recordkeeping operations should be supervised by the leading RP.

RELIGIOUS OFFERINGS FUND RECEIPT VOUCHER

(NAME OF COMMAND)

I. COLLECTION

DATE 7 Sept. 80
 TIME 1030
 RELIGIOUS GROUP Protestant
 ATTENDANCE 218

II. OTHER RECEIPTS

DATE _____
 RELIGIOUS GROUP _____
 SOURCE _____

III. DEPOSITED

DATE _____
 BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

_____	\$	_____
_____		_____
_____		_____
\$20.00 x 1	=	\$ <u>20.00</u>
10.00 x 4	=	<u>40.00</u>
5.00 x 6	=	<u>30.00</u>
2.00 x 1	=	<u>2.00</u>
1.00 x 150	=	<u>150.00</u>
.50 x 12	=	<u>6.00</u>
.25 x 160	=	<u>40.00</u>
.10 x 61	=	<u>6.10</u>
.05 x 52	=	<u>2.60</u>
.01 x 48	=	<u>.48</u>
TOTAL	\$	<u>297.18</u>

TOTAL \$ 297.18

COUNTED BY Maney Petry COUNTED BY Daniel Allison

CERTIFIED BY L. L. Jayne

287.217

Figure 4-24.—Religious Offerings Fund Receipt Voucher.



DEPARTMENT OF THE NAVY

NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509-5000

IN REPLY REFER TO

001:HGM:rb

7040

30 March 1986

From: Commanding Officer
To: Command Chaplain

Subj: ESTABLISHMENT OF PETTY CASH FUNDS

Ref: (a) SECNAVINST 1730.7
(b) OPNAVINST 1730.1A
(c) NAVSO P-3520
(d) NAVEDTRAPRODEVCCENINST 7010.3

1. Purpose. To establish a petty cash fund for the NAVEDTRAPRODEVCCEN Command Religious Program.
2. Administration. The petty cash fund shall be administered in accordance with the provisions of references (a), (b), (c), and (d).
3. Action. The subaccount custodians of the Protestant and the Roman Catholic subaccounts shall each submit a purchase order in the amount of \$25 to the fund administrator. The purchase orders shall be made payable from each subaccount for the purpose of establishing a \$50 central petty cash fund to make small miscellaneous purchases. The religious offerings fund administrator shall then draw a check payable to the subaccount custodians for \$25 each. A memorandum entry shall be made on the Receipts and Expenditures Record showing the establishment of the central petty cash fund. The amount of \$25 shall be subtracted from the assets of each subaccount, but not from the composite balances of each subaccount or the composite balance of the religious offerings fund, since the net worth of the fund is not affected. Each subaccount custodian shall ensure that the fund is replenished at the end of each month, or more often if necessary. Any single purchase utilizing petty cash shall not exceed \$25.

H. G. MILLER

Distribution

Figure 4-25.-Letter from commanding officer authorizing the establishment of a central petty cash fund.

287.218

PURCHASE ORDER NAVCOMPT FORM 5515 (5 PT) (REV. 5-75) 1/N 0104-LF-705-5300		ACTIVITY NO.	DATE 1 OCT 1986	PURCHASE ORDER NO. P-1	
FROM: CDR J. E. WILSON CUSTODIAN OF PROT. SUBACCT. NETPDC REL. OFFERINGS FUND		TO:		DELIVER TO:	
GENTLEMEN: Being governed by instructions hereon, please enter our order for the following:					
QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT	
	To establish a petty cash fund			\$25.00	
Total expenditure				\$25.00	
DATE REQUIRED	DISCOUNT TERMS	VIA	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>J E Wilson</i>		
BILLING INSTRUCTIONS A. Separate invoices must be rendered for each order. B. Do not pack invoice with merchandise; mail under separate cover. C. Transportation charge, when applicable, must be added to invoice. D. Full name and address of this activity and Purchase Order No. must appear on all documents accompanying or have reference to delivery of this order. E. SEE REVERSE OF THIS SHEET FOR OTHER INSTRUCTIONS. NOTE: NONCOMPLIANCE WITH THESE INSTRUCTIONS WILL RESULT IN RETURN OF INVOICE AND DELAY PAYMENT.					
NOTE: NOTIFY US IMMEDIATELY IF UNABLE TO COMPLETE ORDER BY REQUIRED DATE.					
PART 1		VENDOR COPY			

PURCHASE ORDER NAVCOMPT FORM 5515 (5 PT) (REV. 5-75) 1/N 0104-LF-705-5300		ACTIVITY NO.	DATE 1 OCT 1986	PURCHASE ORDER NO. C-1	
FROM: RPC R. R. BYRD CUSTODIAN OF ROM. CATH. SUBACCT. NETPDC REL. OFFERING FUND		TO:		DELIVER TO:	
GENTLEMEN: Being governed by instructions hereon, please enter our order for the following:					
QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT	
	To establish a petty cash fund			\$25.00	
Total expenditure				\$25.00	
DATE REQUIRED	DISCOUNT TERMS	VIA	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>R R Byrd</i>		
BILLING INSTRUCTIONS A. Separate invoices must be rendered for each order. B. Do not pack invoice with merchandise; mail under separate cover. C. Transportation charge, when applicable, must be added to invoice. D. Full name and address of this activity and Purchase Order No. must appear on all documents accompanying or have reference to delivery of this order. E. SEE REVERSE OF THIS SHEET FOR OTHER INSTRUCTIONS. NOTE: NONCOMPLIANCE WITH THESE INSTRUCTIONS WILL RESULT IN RETURN OF INVOICE AND DELAY PAYMENT.					
NOTE: NOTIFY US IMMEDIATELY IF UNABLE TO COMPLETE ORDER BY REQUIRED DATE.					
PART 1		VENDOR COPY			

287.219

Figure 4-26.-Purchase orders authorizing a disbursement for petty cash.

Figure 4-25 shows a letter from the commanding officer authorizing the establishment of a central petty cash fund. To establish the central petty cash fund, the custodian of each religious offerings fund subaccount submits a

purchase order, shown in figure 4-26, authorizing a disbursement for petty cash. Checks are then drawn in equal amounts from each account to total \$50 and are payable to the religious offerings fund administrator. A memorandum

NETPDC (NAME OF COMMAND)		RELIGIOUS OFFERINGS FUND		RECEIPTS AND EXPENDITURES RECORD				PERIOD: FROM 1 OCT 86 TO 31 OCT 86 FY 87		
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC SUBACCOUNT		PROTESTANT SUBACCOUNT		OTHER SUBACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	
10/1	ESTABLISH PETTY CASH									
	FUND:									
	CATHOLIC \$ 25.00		C-1							
	PROTESTANT 25.00		P-1							
	TOTAL \$ 50.00	101								

Figure 4-27.—Memorandum entry on Receipts and Expenditures Record establishing a petty cash fund.

287.220

entry, such as the one shown in figure 4-27, is made on the Receipts and Expenditures Record to show that a petty cash fund has been established. The disbursements from each subaccount that established the \$50 petty cash fund are posted by memorandum entry only in each individual account, since the composite balance, or the net worth of the religious offerings fund, is not affected.

The central petty cash fund should be replenished at the end of each month or more

often if necessary. Faith group subaccount custodians who have authorized the disbursement of funds from the central petty cash fund should ensure that a purchase order for the amount used is prepared by the religious offerings fund accountant. This document is then submitted to the religious offerings fund administrator, who should ensure that a check is drawn against that subaccount in the appropriate amount to replenish the central petty cash fund up to the original amount of \$50. Figure 4-28 illustrates this process.

NETPDC (NAME OF COMMAND)				RECEIPTS AND EXPENDITURES RECORD					
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC SUBACCOUNT			PROTESTANT SUBACCOUNT		
				RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE
9/1	Balance Brought Forward					1880.57			2254.18
9/7	Sunday Collections			280.16		2160.53	297.18		2551.36
9/14	Sunday Collections			199.32		2359.85	213.36		2764.72
9/17	CMD Club	530	C-81 P-86		60.00	2299.85		66.00	2698.72
9/18	Ecumenical Bookstore	531	C-80		51.00	2248.85			2698.72
9/21	Sunday Collections			355.16		2604.01	325.03		3023.75
9/26	Pretty Florists	532	C-82 P-87		50.00	2554.01		50.00	2973.75
9/28	Sunday Collections			211.53		2765.54	249.91		3223.66
9/29	Marynoll Missionaries	533	C-83		200.00	2565.54			3223.66
9/29	Franciscan Fathers	534	C-84		200.00	2365.54			3223.66
9/29	Sisters of Charity	535	C-85		200.00	2165.54			3223.66
9/29	Sacred Heart Hospital	536	C-86		200.00	1965.54			3223.66
9/29	Most Holy Sacrament Convent	537	C-87		200.00	1765.54			3223.66
9/29	St. Bernard Seminary	538	C-88		200.00	1565.54			3223.66
9/29	Navy Relief Society	539	P-88			1565.54		500.00	2723.66
9/29	American Red Cross	540	P-89			1565.54		250.00	2473.66
9/29	American Bible Society	541	P-90			1565.54		200.00	2273.66
9/29	Church World Service	542	P-91			1565.54		200.00	2073.66
9/29	World Relief Commission	543	P-92			1565.54		200.00	1873.66
9/29	World Vision International	544	P-93			1565.54		200.00	1673.66
9/30	Replenish Petty Cash	545	C-90 P-95		20.84	1544.70		21.00	1652.66
9/30	Total			1046.17	1381.84	1544.70	1085.48	1687.00	1652.66
9/30	Balance Forward					1544.70			1652.66

287.221

Figure 4-28.—Record of Receipts and Expenditures entry replenishing petty cash.

An entry for this transaction should be made in the Expenditures column of the appropriate subaccount in the Receipts and Expenditures Record in the same manner as for any other expenditure.

No disbursements should be made from the petty cash fund by the religious offerings fund administrator without a supporting Petty Cash Voucher (fig. 4-29) that has been endorsed by the subaccount custodian and signed by the person receiving the cash. Each voucher should be numbered sequentially for the fiscal year.

Supporting invoices and receipts must be attached to the Petty Cash Vouchers when the administrator submits them to the subaccount custodians at the time the fund is replenished. Each voucher submitted is annotated or stamped *reimbursed* or *paid*, and the date and number of the replenishing check are recorded on the voucher.

RELIGIOUS OFFERINGS FUND ADMINISTRATOR

As a direct representative of the commanding officer, the command chaplain must be appointed in writing as the religious offerings fund administrator in keeping with OPNAVINST 1730.1A. (See fig. 4-30.) The administrator exercises

executive control over the fund under the general policy guidance of NAVSO P-3520 and other command directives that apply.

Since management is inherent in the role of leading RP, and since one of the main purposes of the RP rating is to assist chaplains in administrative areas, it follows that many management duties associated with the administration of the fund will fall on the RP staff, particularly the first class or chief. OPNAVINST 1730.1A and RP occupational standards indicate that RPs maybe assigned as subaccount custodians. These actions will free the chaplain to perform ministry.

Assisting the chaplain in the administration of the fund may include many of the following responsibilities for the leading RP:

- Ensuring that proper records of receipts for, and expenditures from, the religious offerings fund (ROF) are kept and reported to the command chaplain
- Working closely with subaccount custodians to ensure that each authorized subaccount's assets are protected
- Supervising RPs who are assigned ROF accounting duties

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND)		RECEIPT NUMBER 51
		DATE SEPTEMBER 2, 1986
PAY TO JAKE LANZA	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	SUBACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$18.92 <i>Paid</i> <i>Sgt. 30, 1986</i> <i>ck no. 545</i>
APPROVED BY (SIGNATURE) <i>M. R. Smithers</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

287.222

Figure 4-29.—Petty Cash Voucher.



DEPARTMENT OF THE NAVY

NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509-5000

IN REPLY REFER TO

001:HGM:rb

7010

30 March 1986

From: Commanding Officer
To: CDR I. M. REDDY, CHC, USN 123-45-6789/4100
Subj: APPOINTMENT AS ADMINISTRATOR OF THE NAVEDTRAPRODEVCE
RELIGIOUS OFFERINGS FUND
Ref: (a) SECNAVINST 1730.7
(b) OPNAVINST 1730.1A
(c) NAVEDTRAPRODEVCEINST 7010.3

1. You are hereby appointed administrator of the NAVEDTRAPRODEVCE Religious Offerings Fund.
2. The fund will be administered in accordance with references (a), (b), and (c).
3. As administrator you are authorized to approve expenditures from the fund in an amount not to exceed \$500. Disbursement in excess of that amount will be submitted to the commanding officer (or designated representative) for approval prior to obligation.
4. The duration of the appointment shall be for two years from the date of this letter.

H. G. MILLER

Distribution

287.223

Figure 4-30.—Letter from commanding officer appointing CDR Reddy NAVEDTRAPRODEVCE religious offerings fund administrator.

- Ensuring that all purchase orders are prepared for the ROF administrator's signature
- Ensuring that all goods or services received via purchase order are free from discrepancy so that payment of the invoice can be arranged
- Ensuring that all checks, purchase orders, vouchers, or other financial documents are prepared for the signature of the ROF administrator
- Maintaining a central petty cash fund (if authorized)
- Ensuring that religious offerings fund receipts are deposited in the bank in a timely manner

APPOINTMENT OF AN INTERIM ROF ADMINISTRATOR

When the religious offerings fund administrator is expected to be absent from the duty station for more than 15 but less than 30 days, an interim ROF administrator will be named by the commanding officer. The administrator must relinquish all religious offerings fund assets, in any form or amount, to the interim administrator. The interim administrator should prepare, in duplicate, a memorandum receipt for such assets. The fund administrator should keep the copy of this receipt, and the original should be filed with the permanent fund records. The interim administrator should assume all duties of the administrator during the interim period. When the interim period is over, the interim administrator must return the fund to the administrator; the administrator should receipt for the fund on both the original and the copy and return the original to the fund records. The interim administrator should retain the duplicate. If the administrator is absent for more than 30 days, the appointing authority should designate, in writing, a new administrator and transfer the fund.

SUBACCOUNT CUSTODIAN

If the commanding officer authorizes subaccounts for various faith groups, a subaccount custodian for each group will be designated in

writing. Figure 4-31 shows a sample letter of appointment from the commanding officer. The custodian may be a chaplain of the particular faith group, or an RP may serve in this capacity. The subaccount custodian will have the following responsibilities:

- Arranging for the counting of the offerings received at worship services. This counting and verifying of the amount should be done by two responsible persons selected from attendees of the worship service. After the amount is verified by the two counters, it is recorded on a Religious Offerings Fund Receipt Voucher.
- Serving as spokesperson for the group to convey the group's wishes to the command chaplain regarding the spending of assets in the group's subaccount.

ACCOUNTING PROCEDURES

If the commanding officer authorizes separate faith group subaccounts within the religious offerings fund, each group may receive offerings at their religious services as appropriate. These groups may then have the offerings posted to their faith group subaccount by the fund accountant. As previously mentioned, there should be a spending plan for the fund that is submitted by the command chaplain to the commanding officer for approval. If approved, it is executed by managers of the Command Religious Program. Disbursements may be made from the subaccount according to the desires of the faith group. These desires are conveyed to the command chaplain via the faith group subaccount custodian. The command chaplain will determine the legality of proposed expenditures from the group's assets. Faith group assets automatically become assets of the consolidated religious offerings fund.

Bank Deposits

Any time money is received into the religious offerings fund in any form or amount, the following procedures should apply:

1. Before deposit, the money should be counted by the fund accountant to verify the amount.



DEPARTMENT OF THE NAVY

NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509-5000

IN REPLY REFER TO
001:HGM:rb
7010
30 March 1986

From: Commanding Officer
To: CDR Leon F. HARRELL, CHC, USNR

Subj: APPOINTMENT AS CUSTODIAN OF THE PROTESTANT SUBACCOUNT
OF THE NAVEDTRAPRODEVCECEN RELIGIOUS OFFERINGS FUND

Ref: (a) SECNAVINST 1730.7
(b) OPNAVINST 1730.1A
(c) NAVEDTRAPRODEVCECENINST 7010.3

1. You are hereby appointed Protestant Subaccount Custodian of the NAVEDTRAPRODEVCECEN Religious Offerings Fund.
2. The Subaccount will be administered in accordance with references (a), (b), and (c).
3. You shall authorize purchases from the Protestant Subaccount of the NAVEDTRAPRODEVCECEN Religious Offerings Fund within limits specified in reference (c). You shall ensure that appropriate accounting records are maintained in accordance with references (a), (b), and (c).
4. This appointment shall remain in effect for two years from the date of this letter.

H. G. MILLER

Distribution

287.224

Figure 4-31.—Letter from commanding officer appointing CDR Harrell NAVEDTRAPRODEVCECEN Protestant sub-account custodian.

2. A check or money order should be stamped on the back with the words *FOR DEPOSIT ONLY* into the proper account, or the authorized signature(s) should be affixed for deposit.

3. If money is received on other than a regular working day or when the bank is closed, it should be counted and then locked in a safe until deposit can be made.

4. A bank deposit should be made on the first working day after money is received. Figure 4-32 shows a typical bank deposit slip for the religious offerings fund.

5. The amount of money received must be posted to the proper subaccount on the Receipts and Expenditures Records.

6. Deposits must also be entered on the stub of the religious offerings fund checkbook, and the new composite balance must be carried forward.

Checkbook

The religious offerings fund checkbook should be of the type depicted in figure 4-33. The check stub should be completed at the time each transaction is made. When the canceled checks are returned (usually monthly) by the bank, they should be taped to the stubs. This package will

serve as a supporting voucher for all transactions involving the religious offerings fund.

Bank Statements

Full-service banks usually service the religious offerings fund account free of charge since the fund is maintained by a nonprofit organization. In this case there are no bank service charges levied against, or any interest paid to, the religious offerings fund. Some banks may pay interest on checking or share draft accounts. As long as no investment intent is implied, the religious offerings fund can be administered at such a bank. The command chaplain and the local comptroller will give guidance in this area. The accounting department of the bank usually issues a bank statement to the fund accountant once a month. This statement shows the balance at the beginning of the statement period, plus all receipts and minus all disbursements during the period, and a composite balance at the end of the period. Accompanying the statement are all certifications of deposits that have been added to the fund and all checks paid from the fund and canceled by the bank. It should be noted that some checks written against the account toward the end of the statement period may not have been presented to the bank for payment during the current statement period. The religious offerings fund accountant should account for these checks when reconciling

DEPOSIT TICKET																																						
RELIGIOUS OFFERINGS FUND NETPDC, PENSACOLA, FL 32509																																						
DATE	18																																					
SIGN HERE FOR LESS CASH RECEIVED																																						
THE WARRINGTON BANK WARRINGTON, FLORIDA 32507		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="text-align: center; vertical-align: middle;">C A S H</td> <td style="text-align: center;">CURRENCY</td> <td style="width: 50px;"></td> <td style="width: 50px;"></td> </tr> <tr> <td style="text-align: center;">COIN</td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">CHECKS</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL from reverse side</td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL</td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">LESS CASH RECEIVED</td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">NET DEPOSIT</td> <td></td> <td></td> </tr> </table>		C A S H	CURRENCY			COIN			CHECKS												TOTAL from reverse side				TOTAL				LESS CASH RECEIVED				NET DEPOSIT			
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<div style="display: flex; justify-content: center; align-items: center;"> </div> <p style="font-size: x-small; margin-top: 5px;">CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE TERMS AND CONDITIONS OF THIS FINANCIAL INSTITUTION'S COLLECTION AGREEMENT</p>																																						

Figure 4-32.—Bank deposit slip.

the bank statement. If any checkbook or bank statement discrepancies are noted, they should be brought to the attention of the leading RP, the command chaplain, and the bank officials immediately.

Statement of Operations and Net Worth

At the end of each quarter and at the end of each fiscal year, a Statement of Operations and Net Worth is prepared by the fund accountant and reviewed by the leading RP and the fund administrator. Figure 4-34 shows the form that is used in preparing such a statement. The Statement of Operations and Net Worth should be posted on the chapel bulletin board

for all interested persons to review. A copy should be made available for each assigned chaplain and the commanding officer, and a copy should be kept as part of the permanent records of the fund. The fund accountant must ensure that all vouchers, receipts, records, deposit slips, bank statements, the checkbook, and all other supporting financial documents are accessible when preparing the Statement of Operation and Net Worth.

Opening and Closing Balances

The religious offerings fund should not be allowed to accumulate above or be depleted below a certain amount. The amount of carry-over to

BALANCE		RELIGIOUS OFFERINGS FUND (FOR TNG PURPOSES ONLY) No. 1076 CBC GULFPORT, MISSISSIPPI
No. 1076 _____ 19__	_____ 19__	
TO: _____		
FOR: _____		
DEPOSITS { _____		
TOTAL		PAY TO THE ORDER OF: _____ \$ _____ _____ DOLLARS
AMOUNT THIS CHECK		FIRST MISSISSIPPI NATIONAL BANK Biloxi, Mississippi
BALANCE		_____ Administrator
No. 1077 _____ 19__		FOR _____ CUSTODIAN
TO: _____		RELIGIOUS OFFERINGS FUND (FOR TNG PURPOSES ONLY) No. 1077 CBC GULFPORT, MISSISSIPPI
FOR: _____		_____ 19__
DEPOSITS { _____		PAY TO THE ORDER OF: _____ \$ _____ _____ DOLLARS
TOTAL		FIRST MISSISSIPPI NATIONAL BANK Biloxi, Mississippi
AMOUNT THIS CHECK		_____ Administrator
BALANCE		FOR _____ CUSTODIAN
No. 1078 _____ 19__		RELIGIOUS OFFERINGS FUND (FOR TNG PURPOSES ONLY) No. 1078 CBC GULFPORT, MISSISSIPPI
TO: _____		_____ 19__
FOR: _____		PAY TO THE ORDER OF: _____ \$ _____ _____ DOLLARS
DEPOSITS { _____		FIRST MISSISSIPPI NATIONAL BANK Biloxi, Mississippi
TOTAL		_____ Administrator
AMOUNT THIS CHECK		FOR _____ CUSTODIAN
BALANCE		

287.226

Figure 4-33.—Typical checkbook for use by the religious offerings fund administrator and accountant.

RELIGIOUS OFFERINGS FUND STATEMENT OF OPERATIONS AND NET WORTH		TO: (INCLUDE ZIP CODE)			FROM: (INCLUDE ZIP CODE)			PERIOD FROM _____ TO _____
DESCRIPTION	PROTESTANT SUBACCOUNT	CATHOLIC SUBACCOUNT	JEWISH SUBACCOUNT	(OTHER) SUBACCOUNT	(OTHER) SUBACCOUNT	(OTHER) SUBACCOUNT	TOTAL	
1. NET WORTH, BEGINNING OF PERIOD Date _____								
2. ADD: RECEIPTS (PER RECEIPT AND EXPENDITURE RECORD)								
3. TOTAL (LINE 1 PLUS LINE 2)								
4. LESS: DISBURSEMENTS (PER RECEIPT AND EXPENDITURE RECORD)								
5. NET WORTH, END OF PERIOD								
RECAPITULATION OF NET WORTH								
6. CASH IN BANK AND ON HAND								
7. PETTY CASH								
8. OTHER								
9. NET WORTH, END OF PERIOD								
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID								
TYPED NAME AND GRADE OF FUND ADMINISTRATOR				SIGNATURE				

287.227

Figure 4-34.—Statement of Operations and Net Worth.

each quarter or fiscal year should be determined by the command chaplain after input is received from the chapel council and the RP staff. Figure 4-35 shows a Receipts and Expenditures Record with the amount of carry-over posted.

Disbursements from the Religious Offerings Fund

The desires of the contributing faith group or groups, with the concurrence of the commanding officer and command chaplain, will determine the manner in which disbursements are made from the religious offerings fund.

The command chaplain and the chapel council may often make specific recommendations to the commanding officer regarding donations to charities or the sponsoring of humanitarian projects.

Unauthorized Expenditures from the Religious Offerings Fund

Logistic support for the Command Religious program is provided through the use of appropriated funds. The religious offerings fund is not to be used to pay the salaries of support personnel, to purchase literature and material, to pay printing bills, to cover administrative costs, or to cover any other expense for which an appropriated fund exists. The following expenditures or obligations are specifically prohibited:

- Loans to individuals
- Purchases of motor vehicles
- Purchases of stocks, bonds, or other such investments

NETPDC (NAME OF COMMAND)		RELIGIOUS OFFERINGS FUND		RECEIPTS AND EXPENDITURES RECORD						PERIOD: FROM 1 OCT 86 TO 31 OCT 86, FY 87			
				ROMAN CATHOLIC SUBACCOUNT			PROTESTANT SUBACCOUNT			OTHER ACCOUNT			COMPOSITE BALANCE
DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	
9/1	Balance Brought Forward					1880.37			2254.18				4134.55
9/7	Sunday Collections			280.16	2160.53	297.18			2551.34				4711.89

287.228

figure 4-35.—Receipts and Expenditures Record entry showing composite balance carried over to the next month.

- Obligations or commitments in excess of current CASH assets of the fund

RP1 should determine the following from time to time and before an audit:

AUDITS OF THE RELIGIOUS OFFERINGS FUND

An audit of the religious offerings fund may be ordered by the commanding officer at anytime. An auditor will be appointed by the commanding officer for this purpose.

The auditor submits the formal audit findings in writing to the commanding officer and the command chaplain after the audit is completed. A copy should be retained as part of the financial records of the religious offerings fund.

Religious offerings funds at Marine Corps installations will be audited at the end of each quarter by the area auditor. Formal audit findings from these area auditors are submitted in a manner similar to that used by Navy units. Audits may be ordered at the following times:

- At the close of the fiscal year
- When the religious offerings fund administrator is relieved
- When a religious offerings fund sub-account custodian is relieved (partial audit)
- When the religious offerings fund is dissolved

PREPARING FOR AN AUDIT

Auditing procedures may vary slightly from command to command. However, the RPC or

- Do bank deposit slips, checkbook, and bank statement balances all agree?

- Does the sum of all account balances on the Receipts and Expenditures Record equal the composite balance?

- Does the opening composite balance, plus all receipts, minus all expenditures, equal the closing composite balance as recorded on the Receipts and Expenditures Record?

- Have all purchases drawn from the religious offerings fund been substantiated by consecutively numbered purchase orders that have been signed by the fund administrator?

- Has the commanding officer authorized the establishment of a \$50 petty cash fund to make miscellaneous purchases?

- Has the petty cash fund been replenished monthly, or made often if necessary, by each subaccount as disbursements have been made?

- Has the religious offerings fund administration been appointed in writing by the commanding officer?

- Have the various faith groups in the Command Religious Program been authorized in writing by the commanding officer to maintain separate subaccounts within the religious offerings fund?

- Has a custodian for each faith group been appointed in writing by the commanding officer?
- Does the custodian authorize all disbursements from the appropriate subaccount?
- Have all financial reports been submitted accurately and in a timely manner?
- Has a copy of the quarterly and annual Statement of Operations and Net Worth been posted on the chapel bulletin board for all interested persons to read?
- Does the religious offerings fund accountants retain copies of receipts, vouchers, and invoices to substantiate all transactions?
- Were all purchases or withdrawals from the religious offerings fund authorized?
- Do separate individuals administer appropriated funds for the Command Religious Program and the nonappropriated religious offerings fund?
- Are all other religious offerings fund assets accounted for?

CHAPEL COUNCILS

Religious ministries are provided in the Navy and Marine Corps to meet the needs of assigned personnel, their dependents, and other authorized persons. Religious needs are defined in part by the various faith groups, but are determined also by the persons served and their unique situations. Chaplains seeking to identify and meet specific religious needs in the commands to which they are assigned are helped immeasurably by the participation of the persons served.

Various models for encouraging lay participation in the identification of religious needs and for designing programs to meet those needs have been found effective in some chapel situations. Most of these models include, in some form, an organization known as a chapel council. It may also be called a chapel board or a chapel advisory group.

While not obligatory, the establishment of a chapel council authorized by the commanding officer is strongly recommended wherever religious services are held on a continuing basis for various faith groups afloat or ashore. Figure 4-36 shows a sample letter from the commanding

officer authorizing the establishment of a chapel council.

Duties and Responsibilities

Chapel councils can be helpful in the development and implementation of programs to meet identified religious needs, including the development of service projects and the expansion of charitable endeavors.

Chapel councils have a particularly important responsibility in ensuring that the nonappropriated religious offerings fund is used according to the desires of contributors. Duties may include the following:

- Recommending specific expenditures from the religious offerings fund
- Encouraging stewardship by interpreting mission and service opportunities to the faith groups

Governing of Chapel Council Operations

While there may be considerable variation between the patterns established for chapel councils of various installations, regulations governing the operation of any particular chapel council should be in written form and approved by the commanding officer. The preferred format for such a governing document is a directive issued by the commanding officer.

The chapel council members should work closely with the command chaplain and the RP staff in formulating a spending plan for the religious offerings fund. These persons may also provide input to the budget process of the CRP appropriated fund—for example, recommendations to the command chaplain concerning the purchase of literature or equipment. Expenditures from the religious offerings fund are made primarily in the following areas:

- Donations to religious missions and religious outreach projects
- Donations to charitable and relief projects

LOGISTICS

Most guidance pertinent to logistic support of the Command Religious Program is provided in chapters 2 and 3 of *Religious Program Specialist*



DEPARTMENT OF THE NAVY
NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO
001:HGM:rb
1732
30 March 1986

From: Commanding Officer
To: Command Chaplain

Subj: ESTABLISHMENT OF CHAPEL COUNCIL

Ref: (a) NAVEDTRAPRODEVCCENINST 1730.1

1. Purpose. To establish the NAVEDTRAPRODEVCCEN Chapel Council.

2. Administration. The NAVEDTRAPRODEVCCEN Chapel Council will be administered in accordance with reference (a).

3. Membership. The following persons are designated as members of the subject council for a period not to exceed two years from the date of this letter.

- a. _____ (Chairman)
- b. _____ (Member)
- c. _____ (Member)
- d. _____ (Member)

H. G. MILLER

Distribution

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Figure 4-36.—Sample letter from commanding officer establishing chapel council.

3 & 2, Module II, *Logistic Support and Financial Control*, NAVEDTRA 287-02-45-81. Most logistic support functions of the CRP can be conducted smoothly by adhering to procedures outlined in the above publication and other pertinent directives issued by the command.

NAVY SUPPLY SYSTEM

At any given time there are more than 20 million separate stock numbers assigned to items within the Navy supply system. One of the main purposes of the Navy supply system is to ensure that the Navy has access to items on the open market that are needed to maintain naval forces in the highest possible state of readiness. Guns, paper, motors, beans, uniforms—you name it, the Navy needs it.

OPEN PURCHASES

Occasionally a piece of equipment may break down and require a repair part that is no longer stocked in the Navy supply system (assigned a national stock number). There is probably a legitimate reason for this. For example: (1) According to statistics, since the part fails only once every 17 years and costs \$2,000 to replace, Navy supply officials have determined it is not cost effective to keep the part in stock. (2) If the part does fail frequently, it is now cheaper to replace the entire piece of equipment rather than to buy the new part. (3) The company that originally manufactured the part has gone out of business or has stopped producing the part.

This same line of reasoning may apply to consumables used in the Command Religious Program. They may no longer be stocked by the Navy supply system, because (1) they are obsolete, (2) stocking them is no longer cost effective, (3) the company has stopped producing them, or (4) there is currently little demand for them.

Whenever this situation arises, RPs and chaplains should check with the supply officer concerning the open-purchase system, whereby items may be purchased by the command on the open market. However, this system should not be used simply because it may be more convenient. In order for the Navy supply system to work smoothly, it must not be circumvented.

For example, if the Command Religious Program needs 10 boxes of candles to use during religious services throughout the fiscal year, these candles are available through the supply system and should be purchased that way. Such a

procedure as picking them up on the way home or buying them with petty cash funds is not legitimate. Such an authorization by the chaplain may lead to much difficulty when paying the bill.

On the other hand, when ships deploy overseas, some items needed for operation of the Command Religious Program may be difficult to obtain in any way other than by open purchase. One such item is sacramental wine. Although sacramental wine is available in the supply system, logistic requisitions of large shipments (enough wine to accommodate a squadron of ships for an extended deployment) may be difficult to arrange. Again, conferring with the supply officer would be the best approach in meeting this need.

Leading RPs should make a list of all items needed for logistic support of the Command Religious Program. A corresponding list of applicable stock numbers should be compiled to match this list. If there are legitimate items not available in the system but needed for the operation of the Command Religious Program, these items should be identified and listed, and the list should be reviewed often.

Nonappropriated funds are not to be used for the open purchase of needed items. Appropriated funds are to be used by the Command Religious Program managers to provide necessary logistic support.

LOGISTIC MANAGEMENT INVOLVING OPERATING FORCES

The logistic support already mentioned in this chapter would apply to most Navy or Marine Corps installations ashore, where deployed forces are not involved. This section pertains to support for the Command Religious Programs of operational forces, such as the Fleet Marine Force (FMF) or forward deployed ships.

The Squadron or Group Chaplain

Groups of ships or squadrons often form task forces and operate together as directed by their respective fleet commanders. In these cases, a chaplain is not normally assigned to each individual ship, but a squadron or group chaplain is usually embarked in the flagship of the squadron or group commander. The chaplain will normally visit ships of the force on a rotating basis to conduct worship services, perform pastoral counseling, and provide ministry to personnel.

If the chaplain is to move around from one ship to another, the complete itinerary must be

Planned well in advance. If the ship in which the chaplain is embarked has a helicopter (helo) aboard the leading PR should contact the passenger transportation officer (PTO) to determine departure and arrival times to and from all ships of the force. Flexibility is essential since schedules are frequently changed, sometimes with short notice. Flight schedules of the "holy helo" may be arranged between ships via intership communications systems, including

- primary voice circuits in the ship's combat information center (CIC),
- visual communications (signal bridge), and
- message via teletype (radio central).

The chaplain will need a chaplain's kit containing such items as ecclesiastical appointments, vestments, literature, tape-recorded music, and sacramental wine to use in conducting services. The leading PR must ensure that this kit is packed and ready for use.

Logistic Requisition (LOGREQ) Messages

Chaplains assigned to units in the field or aboard deployed ships will often need to restock supplies when no nearby source is available. For example, units operating in the Middle East may request via message (LOGREQ) a shipment of supplies about once a week. The LOGREQ is processed at the Navy Supply Center, Norfolk, Virginia, and the load of supplies (usually brought in via a C-5 cargo plane) arrives in the Middle East each week to restock the deployed units. Consumables, repair parts, and food may be included in these LOGREQ flights. Chaplains and leading RPs should contact the supply officer to ensure that the needs of the CRP are included in the LOGREQ. Sometimes units of the force (which have no chaplain or RP, but only a lay reader) may need logistic support through a LOGREQ. If so, the squadron or group chaplain and leading RP should assist these commands whenever possible.

Chaplains Assigned to Marine Corps Units

Chaplains and Religious Program Specialists assigned to Fleet Marine Force (FMF) units accompany their respective units on field training exercises and on deployments. Logistic support

of Command Religious Programs throughout the Marine Corps is directed primarily by the current edition of Marine Corps Orders 1730.5 and 4400.154. The latter lists available supply system items, with national stock numbers (NSNs), such as chaplain's combat kit, portable altar, baptismal bowl, bulletin board, and altar candle.

Combat kits contain plastic bottles (for wine and water), host container, crucifix, chalice, candle holders, bible stand, and other items necessary to conduct worship services in the field. Each FMF chaplain billet rates a minimum of two metal mount-out boxes. These store sufficient religious supplies to support the Command Religious Program in the field for 30 days. Wine, grape juice, altar breads, hymnals, bibles, Jewish scriptures and prayer book, rosaries, Book of Mormon, and Quran (Koran) are example of what mount-out boxes contain. RPs must make sure the combat kits and mount-out boxes are complete, clean, neatly packed, serviceable, and accessible at all times.

During deployment, resupply is accomplished by submitting a requisition for each item needed to the Deployment Support Unit (DSU).

Tents are usually used for operating space for chaplains and RPs in the field. When these tents are erected, they provide privacy for pastoral counseling and a place for carrying out administrative functions. During extended operations, a large tent may be provided to serve as a field chapel.

Transportation of Chaplains

The importance of adequate transportation for the chaplain assigned to operational forces cannot be overemphasized. Rapid mobility to Marine Corps troops, to units engaged in amphibious operations, and to personnel who may be widely disbursed will necessitate that a reliable means of transportation be provided for the chaplain and RP.

Aboard a ship operating at sea the primary means of transportation is usually a helo. Arrangements for their use is made through the passenger transportation officer (PTO). Ships ashore overseas may make transportation arrangements through a local military installation if one is available. Sometimes one of the force units has a vehicle embarked that can be off-loaded to meet transportation needs in the local area. Or, the supply officer may be authorized to make transportation arrangements by renting a vehicle in the local area.

In the case of Marine Corps units in garrison on deployment, transportation requirements of the Command Religious Program are met by the unit to which the chaplain is assigned. A jeep or other vehicle may be provided. The RP or Marine Corps chaplain's clerk will be the assigned driver. If an RP or Marine Corps chaplain's clerk is not available, then a driver will be assigned from the unit.

In some foreign countries, stringent driver examination or licensing requirements may exist. Before military personnel are permitted to operate a motor vehicle in the local area, they may be required to pass local licensing examinations. If so, the unit to which the nonlicensed driver is assigned has the responsibility to make the necessary arrangements to license the prospective driver.

NEW FACILITIES (CHAPEL) CONSTRUCTION

One area of involvement for assigned chaplains and the RPC and RP1 is new facilities (chapel) construction. Not every shore establishment has an adequate chapel facility for use by participants in the Command Religious Program. Some structures were erected many years ago or were converted from other uses to serve as chapel facilities. In some instances there may not be a facility designated for use by the CRP, or the present facility may be too small to meet the needs of a growing Command Religious Program.

NO FACILITY/PRESENT FACILITY INADEQUATE

Commanding officers have a vital interest in the Command Religious Program. However, sometimes this interest cannot be fully expressed, as there is no proper chapel facility. Assigned chaplains and RPs may have to use one place for administrative operations and still another for religious services. Spaces sometimes used for worship might include the gymnasium, the station movie theater, a large classroom or conference room, or similar places. In such situations the need for accurate statistics of attendance at religious services cannot be overemphasized. Such statistics could be a key factor in identifying the need for new facilities (chapel) construction.

Chapel Life Extension Program (CLEP)

CLEP was established to upgrade and enhance chapels in the Navy and Marine Corps through

repair and modification projects. O&M funds have been programmed through 1986 for the Navy and 1990 for the Marine Corps. Each local Command Religious Program project cannot exceed the minor construction maximum of \$199,999. These improvements are not in the category of funded minor upgrade projects, such as

- energy conservation (storm windows),
- safety (street/parking lot lighting), or
- local O&M improvements (carpeting, pew reconditioning, interior painting).

Personnel Increases at the Command

Although present facilities may adequately meet the Command Religious Program needs, the command chaplain and RPs must continually project future facilities needs in concert with facilities management personnel, such as base engineers, master planners, and public works officers. Such events as the scheduling of a new division, class, or squadron of ships to be home ported at the local base or the announced addition of a schools command would eventually result in a substantial increase in command personnel, and an increase in command personnel would most likely result in a corresponding increase in attendance at CRP functions and religious services.

Installation Population Count

Space allowances for chapels and religious education facilities are based on installation population counts, among other factors. Population is defined as military strength plus dependents over 6 years of age. Civilian personnel may be included in this figure only when they are dependent on the installation for religious support. Population figures may be obtained by public works center (PWC) officials. An actual survey may be conducted, or an installation population count may be estimated according to guidelines provided in NAVFAC P-80, *Facilities Planning Guide*, Section 730. It should be noted, however, that a construction request accompanied by factual information gleaned from an actual survey (as opposed to an estimate) may have more impact when construction funding is being requested. Figure 4-37 shows the Allowance for Chapels and Religious Education Centers Table

TABLE 730-83A
Allowances for Chapels and Religious Education Centers

Population Count	Number of Chapel Seats (Column 1)	Gross SF Religious Education Building (Column 2)
501 to 1,000	200	3,855
1,001 to 2,000	300	4,695
2,001 to 3,000	500	5,535
3,001 to 4,000	600	6,375
4,001 to 5,000	800	7,215
5,001 to 6,000	900	8,055
6,001 to 7,000	1,000	8,895
7,001 to 8,000	1,200	9,735
8,001 to 9,000	1,300	10,575
9,001 to 10,000	1,400	11,415
10,001 to 11,000	1,500	12,255
11,001 to 12,000	1,600	13,095
12,001 to 13,000	1,700	13,935
13,001 to 14,000	1,800	14,775
14,001 to 15,000	2,000	15,615
15,001 to 16,000	2,100	16,455
16,001 to 17,000	2,100	17,295
17,001 to 18,000	2,200	18,135
18,001 to 19,000	2,200	18,975
19,001 to 20,000	2,300	19,815
20,001 to 21,000	2,400	20,655
21,001 to 22,000	2,400	21,495
22,001 to 23,000	2,500	22,335
23,001 to 24,000	2,500	23,175
24,001 to 25,000	2,600	24,015
25,001 to 26,000	2,700	24,855
26,001 to 27,000	2,700	25,695
27,001 to 28,000	2,800	26,535
28,001 to 29,000	2,900	27,375
29,001 to 30,000	3,000	28,215
For each additional 1,000 add	60	840

Figure 4-37.—Table of allowance for Chapels and Religious Education Centers from NAVFAC P-80.

in Section 730 of NAVFAC P-80, *Facility Planning Factor Criteria for Navy and Marine Corps Shore Installations* (generally referred to as *Facilities Planning Guide*).

Other factors, as outlined in NAVFAC P-80, *Facilities Planning Guide*, Section 730, will have an effect upon the population count, and adjustments will need to be made. Once the

population count is determined and statistical data analysis is provided, this information is used to determine the adequacy of existing chapel facilities. While NAVFAC P-80 is not the sole source for determining facility adequacy, it is the reference used to give strong indication as to adequacy. The following additional major Navy references will provide valuable

information for CRP managers concerning the construction of chapel facilities.

Maintenance of Real Property

OPNAVINST 11010.20 *Facilities Project Manual*

Planning

NAVFACINST 11010.44/Ch.1 *Shore Facilities Planning Manual*

NAVFACINST 11010.63 *Planning Services for Navy and Marine Corps Shore Installations*

OPNAVINST 11010.1 *Shore Installation and Facilities Planning and Programming*

Requirements

NAVFAC P-72 *Category Codes for Navy Facility Assets*

NAVFAC P-80 *Facility Planning Factor Criteria for Navy and Marine Corps Shore Installations*

Programming

NAVFACINST 11010.14 *Project Engineering Documentation for Proposed Military Construction Projects*

NAVFACINST 11010.32 *Military Construction Program Projects*

NAVFACINST 11010.57 *Site Approval for Naval Shore Activities*

Special Projects

OPNAVINST 11010.20 *Facilities Project Manual*

Desire

dM 37.6 *Chapels and Religious Educational Facilities*

THE REQUEST FOR FUNDING

If present chapel facilities are determined to be inadequate, the command chaplain should first consider renovation or remodeling of the present structure. If this is not feasible or if it is not recommended by the public works center (PWC), then a new structure should be considered. As previously stated, such expense involves appropriated funds only. As with any other financial proposition in the military, funding is always limited. Each fiscal year (FY), Congress approves

only a certain amount of money for the construction of new facilities, including new chapel facilities.

Generally, approval for new facilities construction is contingent upon need. The question must be asked, "Will the construction of a new chapel facility correct a deficiency in the capability of the activity to meet its mission?" If the answer to this question is "no," then, all other valid justification notwithstanding, the construction request will likely be denied. If the answer is "yes," then it must be evident throughout the complete itinerary of the construction request. In essence, the answer to this question serves as the basis of the construction request justification. This is the area in which the RPC or RP1 will need to work closely with the command chaplain to assist in the preparation of a strong justification of the request. This is where detailed statistical analysis of attendance at religious services will pay handsome dividends.

Funding for chapel facilities construction is granted under the auspices of the military construction program. This means that a funding request for construction of a new chapel facility is in direct competition with funding requests for construction of personnel quarters, military family housing, auditoriums, and many other personnel support facilities. Therefore, the need for new chapel construction must be clearly validated, and the justification of the request must be strong.

The Design Process

The design process is an important phase of chapel construction and may involve both the chaplain and the RP. Chaplains and RPs should remember that the new chapel facility will be erected to meet FUTURE needs of the Command Religious Program. Therefore, input by chaplains and RPs during the design process is very important.

Initiating the Request

Special guidelines and procedures for initiating the request will be provided by the local public works center (PWC). Chaplains and RPs should confer with the PWC when they are preparing the request. The request is submitted to Congress via the chain of command. When the request comes to the Office of the Chief of Naval Operations (OPNAV) or the Commandant of the Marine Corps (CMC), it reaches a difficult hurdle. By the time all priority items reach OPNAV or CMC,

they will most likely total more than the apportionment received. Consequently, the extra effort of planning and programming by the command chaplain and RPC and PR1 in supplying accurate justifying data to the original Basic Facility Requirement List is absolutely essential at this point. Without such data, the line item dies here.

Fired Approval of the Request

When the construction request reaches Congress, it is subjected to a fourfold review process by the House Appropriations Committee (HAC),

the House Armed Services Committee (HASC), the Senate Appropriations Committee (SAC), and the Senate Armed Services Committee (SASC). If the request is approved by these four groups, commanding officers are notified of such approval. Figure 4-38 depicts the path of the construction request.

OICC/ROICC

After funding has been approved by Congress, the commanding officer of the area Engineering Field Division (EFD) of the Naval Facilities

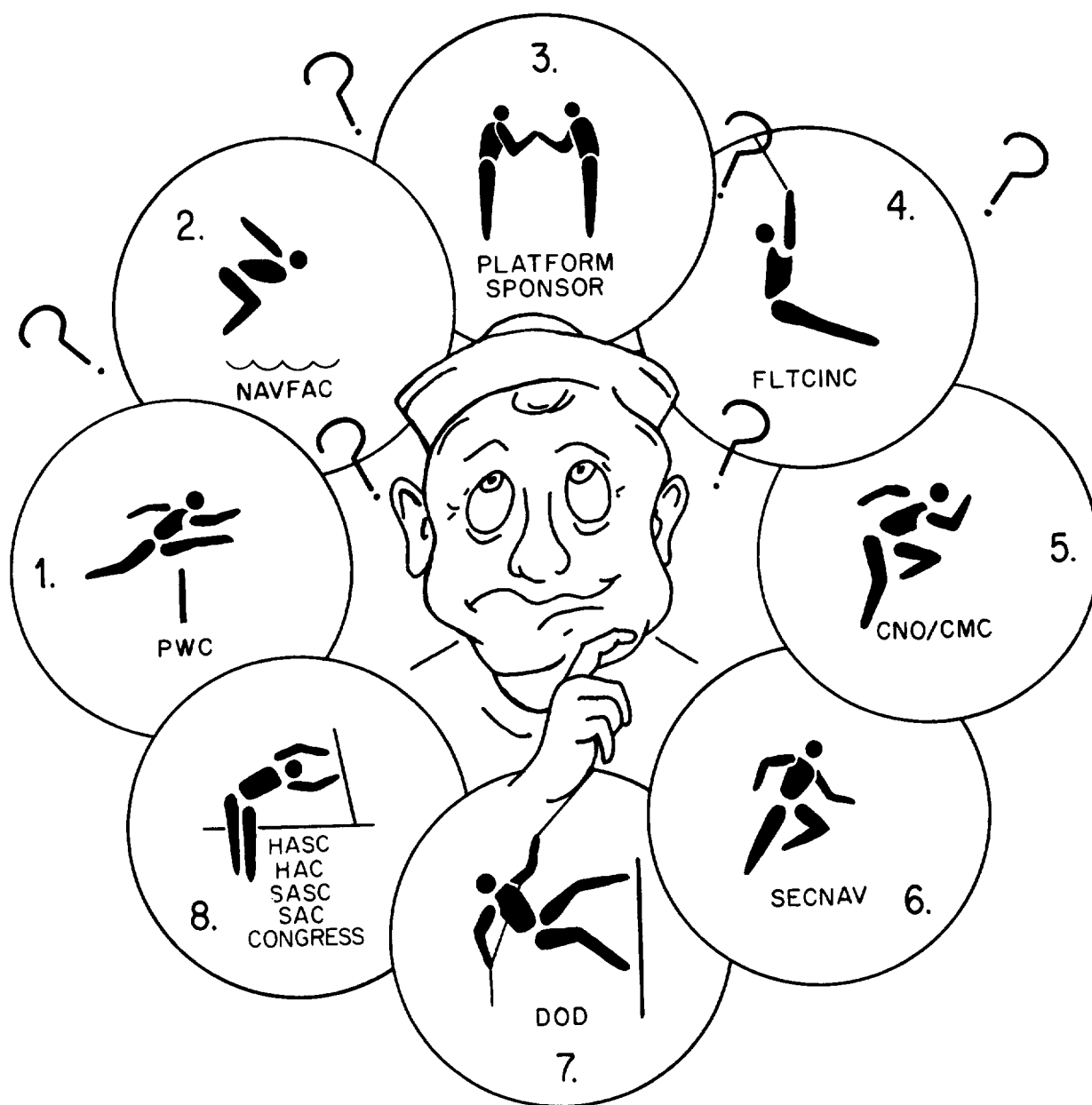


Figure 4-38.—Path of construction request.

Engineering Command (NAVFACENGCOM) oversees construction as the Officer in Charge of Construction (OICC). The representative of the OICC is the local CEC officer who serves as the Resident Officer in Charge of Construction (ROICC). The ROICC reports to and assists the OICC as appropriate.

CONTRACTING

All contract preparation, finalization, and bidding are administered by the OICC or ROICC. No input to contracting is made by the managers of the Command Religious Program. The OICC or ROICC advertises for bids, reviews them, and awards the construction contract.

PRECONSTRUCTION CONFERENCE

After the awarding of the contract, the construction contractor, officials from the public works center, and the OICC and ROICC hold a preconstruction conference. At this conference, formal plans and specifications for the new structure are reviewed in depth. If any discrepancies are noted, they are analyzed for appropriate action. The commanding officer, the commanding officer's designee, and managers of the CRP may be invited to this conference to review specifications.

CONSTRUCTION

A few days after the preconstruction conference is completed, the contractor will arrive at the construction site with a crew to begin erecting the new facility. The crew may bring in heavy construction machinery, construction materials, a trailer to serve as a construction office, trucks, and tools of the trade.

OICC Representatives

The OICC, ROICC, or a representative appointed by the OICC may make inspections and report progress to the EFD. If any discrepancies or difficulties arise, the OICC or ROICC should be notified.

Occupational Safety and Health Administration (OSHA) Involvement

Officials from the Occupational Safety and Health Administration (OSHA) will review formal plans and specifications to ensure that they

meet required safety and health standards. OSHA officials may inspect facilities construction at anytime to ensure safety and health standards are being met. In addition, officials from the public works center and local Navy safety officials may inspect construction routinely.

Subcontracting

Sometimes construction contractors do not employ their own electricians, plumbers, painters, and so forth. When the need for it arises, this work must be completed by other contractors of that particular trade. This is known as subcontracting. The contractor pays the subcontractor. The cost calculations for the subcontractors are included in the original contract bid. For example, if the contractor has bid to construct a 10,000-square-foot chapel complex and the interior walls will be subcontracted for painting, these subcontracting costs will be included in the contract bid.

OUTFITTING AND MOVING IN AFTER COMPLETION OF CONSTRUCTION

Near the end of the construction period, the RP staff will be busy receiving and temporarily storing outfitting items. The RPC or RP1 will supervise this effort. The commanding officer will be notified of a basic occupancy date (BOD) when outfitting and moving in can begin. Outfitting items may arrive daily; they must be inventoried, checked for damage, recorded, and stored. Extra personnel may be needed to form working parties. The RPC or RP1 should check with the command duty officer or officer of the day to obtain personnel for working party duties if necessary.

Primary Equipment

Primary equipment may be defined as chapel equipment that is fixed in place. This would include the altar, the pipe organ, the pews (if attached to the floor), and built-in kitchen appliances.

As previously stated, the size of chapel facilities is based on command population figures. Chapel size is specifically defined as seating capacity, and a corresponding allowance for square footage in administrative spaces is based on the seating capacity figure. NAVFAC P-80 provides guidelines for determining these allowances.

The command chaplain should check with the supply officer to obtain all necessary publications for the outfitting of the new facility.

NOTE: Publications *TA411* (Table of Allowances) and *Management Listing—C Basic* are Air Force publications and may be obtained by the supply officer. *Identification Listing Basic Allowance C9900* has not been purchased for use by the Navy in recent years. Managers of the Command Religious Program should check with the supply officer to obtain this publication. NAVSUPINST 4600.17 (Supplement 10) provides guidelines for obtaining publications from other branches of service.

Collateral Equipment

Collateral equipment may be defined as chapel equipment that is portable. This would include audiovisual equipment, portable lecterns, ecclesiastical appointments, and office machines.

Additional Equipment

Additional equipment may be defined as equipment used in the Command Religious Program which is not necessarily mission essential, but which serves to complement or maintain the facility or which may be needed for a special occasion. This equipment may include the following items:

- Draperies and window blinds
- Folding chairs
- Baby cribs and nursery items
- Portable chalkboards
- Cleaning gear

Insurance of Precious Items or Items of Historical Value

When we speak of insurance of precious or historical value items, private insurance, such as that conveyed by commercial agencies outside government, is not prescribed. In essence, the government insures itself. The connotation of insurance within the Department of the Navy addresses original cost, adjustments for appreciation or depreciation, and the resulting replacement cost of high-value items. Also, Marine Corps command procedures regarding appreciation or depreciation may vary from those of Navy commands. Some high-value items can be appraised simply by a generalized catalog or Navy supply system description. Conversely, some items cannot be accurately appraised by a general description and must be adjudged individually. For example, a typical ciborium made of widely accepted metals may have a replacement value of approximately \$200. However, a pure sterling silver ciborium may be worth many times that amount.

The RPC or RP1 will need to work closely with the command chaplain to make accurate appraisals of high-value items. In making such appraisals, the chaplain and the RP may find the place of purchase a good source of assistance. Most suppliers of church goods will gladly assist the chaplain and RP in appraisals of these items. The CRP managers should provide the following information to the suppliers:

- Original invoice showing initial cost and date of purchase
- Consecutive property account records
- Photographs of the items
- Nameplate data (if available)

Figure 4-39 shows a high-value item from a supplier of church goods.

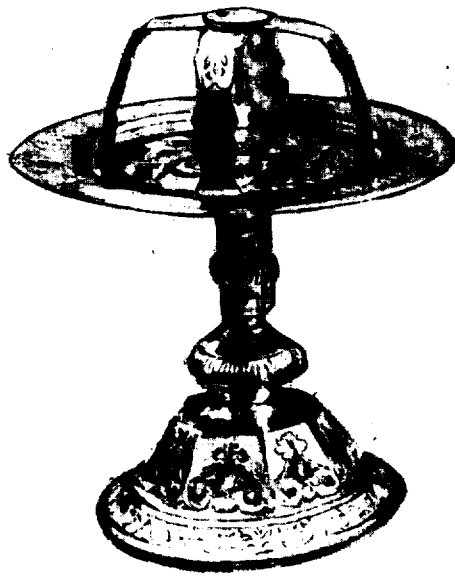


Figure 4-39.—Picture of high-value items from a supplier of church goods.

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